

A . N
INTRODUCTION
T O
Merchants-Accompts :

C O N T A I N I N G

Seven distinct QUESTIONS or ACCOMPTS.

1. *An easie Question to enter Beginners, with Instructions to Post; stated two several ways, upon several suppositions.*
2. *A Question of a Merchant, adventuring a Stock or Cargazoon, with the Purser or Sopracargo of a Ship, who sells the Adventure, and furnisheth Returns ; stated two several ways.*
3. *A Question of Factorage, or Goods received by Consignation, and Returns Shipt off, with an Analysis thereto belonging.*
4. *A Question of a Ships Freightment, with Instructions to keep Ship Accompts.*
5. *A Question of Double Exchanges.*
6. *An easie Partable Accompt between three Dyers.*
7. *A Controversal Partable Accompt between three Turkey Merchants.*

By JOHN COLLINS, Fellow of the Royal Society.

L O N D O N,

Printed for Thomas Horne, at the South Entrance of the
Royal-Exchange, MDCXCVII.

To the READER.

COURTEOUS READER.



*I*n my Youth-hood I was employed in Clerkship under, and received some Mathematical Knowledge from Mr. John Marr, one of the Clerks of the Kitchin to His present Majesty, when Prince of Wales; the said Mr. Marr being very eminent for his Mathematical Knowledge, some testimony whereof may be evinced, from those excellent Dyals, wherewith the Gardens of our late Sovereign were adorned.

Our Intestine Miseries increasing, I lost that Employment, and went Seven Years to Sea, most part of it in an English Merchant-man, become a Man of Warr in the Venetian Service against the Turks, in which having leisure, I applyed part of my Studies to Mathematicks, and Merchants-Accompts, and upon my return, fell to the Practice thereof, and afterwards profest Writing, Merchants Accompts, and some parts of the Mathematicks; and having drawn up some Books of Accompts, and divers loose Questions, for the Instruction of my Scholars, in the Year 1652. I committed them to the Press, under the name of An Introduction to Merchants-Accompts, they were again re-printed in the Year 1664 without Alteration, and in 1666. the Fire consumed the greatest part of the Impression: The Stationer hath since often urged me to alter and enlarge the same for another Edition, presuming that I that have been much and lately concerned in great and publick Accompts, might alter the same to good advantage, and perchance, others may be of the same mind; but I concurr not, finding that my said long experience, hath not at all advanced my Knowledge in good Methods of Accompts, though I confess I understand the nature and Intrigues of bad ones much better than I did. Whereupon I have consented, and advised the Stationer to re-print the same, with the Addition of two more Accompts than were formerly extant, and was the more willing to do it at this time, for two Reasons: The first is,

1. That I might have an opportunity of returning my most humble and hearty Thanks (which I hereby do) to the Right Honourable ANTHONY Earl of Shaftsbury, Lord President of His Majesties Council for Trade, and Plantations; who upon the Information of the most worthy Sir Robert Murray deceased, that Accomptants might be presumed to understand the general Affairs of Trade, and what were the causes, and what might be the remedies of the decay thereof, and

To the READER.

in Particular, that my self had drawn up some Papers and Proposals about the same, which were presented to his Lordship; they were not only kindly received, but his Lordships favour promised, and his endeavour used to promote me to a Clerkship in His Majesties former Council of Trade, which at the Motion of Sir Robert Murray, had its event in His Majesties late Council of Plantations, and wherein his Lordships approbation was not wanting.

Moreover, during his Lordships High Chancellourship, his Lordship was pleased to nominate me in divers References concerning Suits depending in Chancery, about intricate Accompts, to assist in the Stating thereof; which hath not been without some Emolument to my self, and to the shortning of the Charge of the parties concerned. And here I must not omit to mention (to his Lordships great renown) that it fell to my Province, to transcribe a Schedule of about 80 Sheets of Paper, intended, and I believe principally (if not wholly) composed, by his Lordship, for the regulation of Chancery affairs, the speedy dispatch and Abridgement of the charge of Suits there depending; all which to pretermitt, were to wear the badge of Ingratitude, and to veil the well known worth of the said most sagacious and Honourable Peer.

2. That I might take the opportunity of acquainting those who are, or may be concerned, That I spend part of my time in Stating Merchants-Accompts, Ship-Accompts, or any Controversial Intricate Accompts, and in computing of Interest, the Valuation or forbearante of Leases, Mortgages, and Annuities; and am to be heard of at Mr. Robert Horn's the Stationer, at the entrance on the Royal Exchange, for whom this Book was Printed.

And now as to the ensuing Work, I have this to say, That when I first Composed it, I observed a want of such Questions, that might not tire out the patience of the Reader or Student, there being none but Journals and Leidgers of other Authors in Print, seeming to some like a Labyrinth of a more than sufficient length, and the which, then traced thorough, might possibly leave the Reader unskilful in these shorter Questions; some whereof have had their rise from real Affairs, which have happened much of the same kind. And now if the Reader be still unexperienced, and desirous to reap some benefit thereby, let me advise him to write out the Journals of some of these Accompts, omitting the Relative Numbers in the Margin, of the which see Section the seventh following, and are not to be made till the Parcel is entirely Posted, which that he may be enabled to do, he may use the ensuing Directions; but if this be thought too laborious, he may prick and examine over the said Questions, the Accompt it self gives Instruction for Balancing, the Balance of each Accompt being entred out of the Leidger at the end of the Journal parcels.

Divers Accomptants have made the business of Simple and Compound Interest and Annuities, the subject of their Discourses; and I think it not improper to tell the Reader, that in 1664. I published a Paper, consisting of a quarter of a Sheet, and fitted for a Letter-case, Intituled, The Doctrin of Decimal Arithmetick, Simple Interest, &c. as also of Compound Interest and Annuities, generally performed, for any time of Payment or Rate of Interest, by help of any particular Table of the forbearance of one pound Principal.

The which having been censured by some that understood it not, I think it not amiss, a little better to inform them, That the Table therein used, is a Table of Com-

To the READER.

Compound Interest, at 6 per Centum per Annum, for some Days, as well as (it is usual) for some Years, the which to the said, or any other Ratio, may be raised by several Methods, without any Extractions of Roots, or aid of Logarithms, yea any Logarithm in the Canon may be easily computed thereby, and the converse; also any Number of mean Proportionals found between two Extreams given.

The which Table and Precepts, removing the necessity of using a large Table of Logarithms, or of those multitudes of Tables, fitted for the several kinds of Annuity Problems, at several Rates of Interest, and several terms of Payment, having been of constant and singular use to my self, and believing it will be of no less to others, I intend, (God Willing) to reprint, to be fitted as before, to be a Vademecum in a Letter-case, though with a larger Table, (which will remove some Operations hitherto necessary, to supply the want thereof) and besides an Explication thereof apart, illustrated with variety of Examples: And hope also hereafter to have some time to alter, amend, and re-print other Treatises of my own, As my Book of Quadrants and Dyalling, but most especially my Treatise of Navigation, Intituled, The Mariners Plain Scale new plained; the rather, in regard His present Majesty, to his Immortal Praise hath been pleased to settle a Maintenance for 40 Hospital Boys, and for a Learned Lecturer to teach them Navigation; on the Advancement whereof, the splendor of the Government and the Trade and safety of this Nation doth so much depend, that any that love their Country cannot but be zealous for, as particularly is

Thy Friend and Well-wisher,

JOHN COLLINS.

DIRECTIONS

T O

Post or Transport the *JOURNAL* into the *LEIDGER*.

I. *For the Words of expression.*

1. **W**Here you have many Debtors and one Creditor, proceed in order as they come, but where you have one Debitor and many Creditors, it is best (in my opinion) to Post all the Creditors first, and the Debitor last; in regard by this means, the figures of reference are first entred in the Journal.
2. Immediately after the word *To*, which is always used on the Debtors side, must follow the Name of that Account that is discharged; the word *By*, is always used on the Creditors side, and after it follows the name of the Account that is charged.
3. All Accounts of Wares, Voyages, Commodities, ought to be Posted at large in all the particulars, with a Column ruled in the middle therein, to express the Number, Weight, or Measure of the Commodity, by help whereof the number and quality of the Goods unfold, may be known.
4. Upon the Account of Wares, it is best to express the Weight and Price, and on the Buyers or Sellers Account the time and manner of payment, if room permit: And here Note, That it is unusual to use above one line in a parcel in the Leidger; and now though Wares or Commodities are Posted at large, yet there is no such necessity, that other Accounts be the like.

II. *For the manner.*

5. Discover by the Alphabet where that Account stands in the Leidger, you are to charge, or if the Account be not yet entred, frame an Account in a spare room, entring the Title in a fair *Italian* hand, and in the Kalender, the Folio where that Account stands; then in the outwardmost verge enter the Year, and in the first ruled space, the Page of the Journal where that parcel stands, in the next Month, afterwards the day, then the words of the parcel, and in the next ruled Column the Page of the Leidger where that parcel stands Creditor, or if many Creditors, before the Column figures expressing where those Accounts stand; and finally the sum so charged, thus is the Debitor parcel entred; the like in several Accounts for many Debtors, when you have but one Creditor.
6. Turn to the Folio in the Leidger, where that parcel is to be discharged or made Creditor, and there entring as before the Year, Page of the Journal, Month, Day, Words of the parcel, Page or Pages of the Leidger where entred Debitor, and finally the sum; thus is the Creditor parcel entirely entred, the like for many Creditor parcels in several Accounts, when you have but one Debitor.
Dr.
7. Lastly, in the Journal draw a line between the terms *Cr.* above the said Line enter the Page of the Leidger, where that or those parcels stand charged or made Debitor, and under the Line, the Page or Pages where the said parcel or parcels are discharged or made Creditor: Observing by the way that every parcel is charged and discharged for the same sum, either in grois, or at length.

Journal Parcels.

Journal Page (3.)

For the better explanation whereof, suppose I were to
Post these parcels.

The 2^d January, (1651.)

Sterling.

l. s. d.

4	Dr	John Speed for the Sum of <i>jcl</i> and is for so much owing by him due the Seventh of April following, as per his Obligation	l.	s.	d.			
			100	00	00			
6	Dr	Thomas Jenkins owing by him due the Seventh of June following	50	00	00			
7	Dr	Thomas Brooker owing by him due the Seventh of May	40	00	00			
9	Dr	William Low owing by him due the Seventh of July	110	00	00			
5	Cr	Stock for the particulars as above	300	00	00	300	00	00

Again suppose the seventh day following, you have compounded to rebate at 8 per Centum simple interest, being to receive the Money present, and are to Post the Parcels of Rebate, which suppose to stand on the other side in the fourth Page of the Journal, and then finding by the Alphabet or Kalender, that these Leidger Accounts stand in such Folio's as are here expressed, viz. in Folio 4, 6, 7, 9, 5. these Mens Accounts must be Posted as is here shewed; but in the Account of Stock, the Debitor, or Creditor Parcel, or both, may be Posted brief or long, as you best approve.

The 7th January, (1651.)

(4. pag.)

5	Dr	Stock for the Sum of <i>viii^l. xvij^s. jx^d</i> , and is for several sums allowed the Creditors following in Rebate, the rest payable, <i>Contenti</i> .						
4	Cr	John Speed for the sum of <i>j^l. xix^s. ijd.</i> and is for three Months rebate of <i>jcl</i> . allowed him being not due till the seventh of April, and is now payable at demand	119	02				
6	Cr	Thomas Jenkins for five Months rebate of <i>L^l</i> .	112	03				
7	Cr	Thomas Brooker, for four Months rebate of <i>xL^l</i> .	100	09				
9	Cr	William Law for six Months rebate of <i>jC^l</i> .	404	07				
			816	09	08	16	09	

Leidger to the Journal Parcels.

<p><i>This form of ruling a Leidger I esteem the best, because the same points direct for Ruling both sides, and you may begin at which end you please of a Book so Ruled; but because this form takes up much room, and the Columns relating to the Page of the Journal, are thought superfluous (especially in these small Accounts) and the day of the Month expressed in the Leidger is a sufficient Directory to find the Page of the Journal, therefore in such cases, the form of ruling used in the second, third, and fourth Questions, is very approveable.</i></p>					Pag. of the Leidger where Creditor.		
Tears of the Lord.	Page of the Journal.	Months of the Year.	Days of the Month.				
Fol. (4) of the leidger 1651.	3	January.	2	<p><i>John Speed</i> Debitor.</p> <p>To Stock owing by him due the 7th April ———</p>	5	100	00 00
(6) 1651.	3	January.	2	<p><i>Thomas Jenkins</i> Dr.</p> <p>To Stock owing by him due the 7th of June following—</p>	5	50	00 00
(7) 1651.	3	January.	2	<p><i>Thomas Brooker</i> Dr.</p> <p>To Stock owing by him due the 7th May next ———</p>	5	40	00 00
(9) 1651.	3	January.	2	<p><i>William Law</i> Dr.</p> <p>To Stock owing by him due the 7th of July next ———</p>	5	110	00 00
(5) 1651.	4	January.	7	<p>Stock (posted brief) Dr.</p> <p>To John Speed, &c. allowed on rebate, as in Cr. Fol. 4, 6, 7, 9, ———</p>	—	08	16 09
(5) 1651.	4	January. Ditto	7	<p>Stock (otherwise) at large Dr.</p> <p>To John Speed for three Months rebate of jC^l allowed him ———</p> <p>To Thomas Jenkins for 5 Months rebate of L^l. ———</p> <p>To Thomas Brooker for 4 Months rebate of xL^l. ———</p> <p>To William Law for six Months rebate of jC x^l. ———</p>	4 6 7 9	01 01 01 04	19 12 00 04 02 03 09 07

Leidger of the Journal Parcels.

Year.	Page Journal.	Months.	Days.		Page of the Leidger where Debitor.				(4)
1651.	4	January.	7	<i>Per Contra John Speed</i> By Stock for Three Months rebate of <i>jC</i> ^l	5	<i>Creditor</i>	l.	s.	d.
							1	19	02
1651.	4	January.	7	<i>Thomas Jenkins per Contra</i> By Stock for Five Months rebate of <i>L</i> ^l	5	<i>Cr.</i>	1	12	03
1651.	4	January.	7	<i>Thomas Brooker</i> By Stock for Four Months rebate of <i>xL</i> ^l	5	<i>Cr.</i>	1	00	09
1651.	4	January.	7	<i>Per Contra</i> By Stock for Six Months rebate of <i>jCx</i> ^l	5	<i>Cr.</i>	4	04	07
1651.	3	January.	2	<i>Stock per contra</i> By <i>John Speed, &c.</i> owing as in their Accounts in Dr. <i>Fol. 4, 6, 7,</i>	9	<i>Cr.</i>	300	00	00
1651.	3	January. Ditto	2	<i>Stock at large</i> By <i>John Speed</i> , owing by him due the 7 th April By <i>Thomas Jenkins</i> owing by him due the 7 th June By <i>Thomas Brooker</i> owing by him due the 7 th May By <i>William Law</i> owing by him due the 7 th July	4 6 7 9	<i>Cr.</i>	100 50 40 110	00 00 00 00	00 00 00 00

Wast-Book of an Introductory Question.

A Wast Question to enter Beginners.

The first Question following is otherwise stated in the second Question of this Introduction, where it is supposed that *Joseph Berkenhead* a Merchants Apprentice, taketh up and selleth part of these Goods, by his Masters order, who in the mean while is absent in the Country, at whose return he delivereth in the Account there stated, being there done without Journal parcels, or an Account of Cash.

The QUESTION.

A Merchant receiveth for his own Account out of the Ship *Jonas* several Goods, namely, 92 Butts of Provence Oyl, 16 Searns of Venice Soap, and 5 Hogsheads of Capers, which come consigned to him from his Factors abroad.

March
28

The twenty eighth of March, (1652.)

Imprimis, he taketh up of *James Wells* Salter the sum of *jC^l* imprest in part or in hand of eight Tun of Oyl more or less bargained for and sold the said *James Wells*, the Money being to clear the Custom and Charges of the said Oyls and other Goods

100 00 00

Ditto.

Item, he disburseth in Custom and Charges of Goods, the sum of *xCj^l* *jx^s iiij^d* as follows.

92 Butts of Oyl whereof two consumed in Leakage and Fillage in the Ships Hould, and 9 pass Custom-free for the allowance of Leakage, and 5 per Centum, the rest being 81 contented by weight of part allowing 18 per Centum tare, and 7^h to a Gallon containing 43^h Tun rated at 32^l a Tun at 5 per Centum of *Ditto* value is

69 04 00

More disburshed in Literage, Cranage, Carmen, Porters, Wharf, and Cooperage, as per particulars

11 17 00

16 Searns of Venice Soap weighing at the Custom-house (tare of 9 double Searns at 28^l a Searn, of the single at 14^l a Searn, and the allowance of 5 per Centum abated) 36C neat rated at 3^s per Centum

5 08 00

More paid Charges, Cranage, Literage, Porters, &c.

2 05 04

5 Hogsheads of Capers, weighing gross 19C 3qⁿ 14^l abating $\frac{1}{4}$ of the whole weight for tare, and the allowance of 5 per Centum rests neat 13C 1q^r is futtle 1484^l rated at 6^d a pound at 5 per Centum of *Ditto* value is

01 17 00

More disburshed in Charges, Cooperage, &c.

00 18 00

91 09 04

91 09 04

Ditto the Twenty ninth.

29

By Bills of Lading, as likewise per a note received from the Purser of the said Ship, the said Goods are to pay Freight Oyls 46 Tun at 4^l a Tun

184 00 00

5 Hogsheads of Capers making 1 Tun at *ditto* rate is

4 00 00

16 Searns of Soap containing two Tun at 5^l per Tun

10 00 00

198 00 00

198 00 00

The Thirtieth *Ditto*.

30

Sold *James Salter* 16 Butts of Oyl all filled up containing as per Gage 8 Tun 123 Gallons at 236 Gallons a Tun sold him at xxxv^l a Tun, whereof he hath cleared the Excise, and produceth *ijC xCviii^l* the odd Money *iiij^s* *jxa* being abated

298 00 00

Whereof he payeth *jC^l* in hand, and *xCviii^l* more by assignation to the Captain of the Ship *Jonas* in part of his Freight.

Wast-Book of an Introductory Question.

							l.	s.	d.
April the third, 1652.									
April 3	Sold to James Blisset for ready Money two Candy Barrels of Oyl containing 34 Gallons, drawn out of a deficient Butt, at <i>ij^l. x^s. per Barrel</i> —						05	00	00
	More sold him for ready Money 7 single Searns of Venetia white Soap, weight gross 17 C. 2q ^{rs} . 24 ^l . tare, 12 ^l . per Searn, refts neat, 16C. 3q ^{rs} . 24 ^l . at <i>ij^l. viij^s. per Centum</i> —						40	14	03
							45	14	03
The fifth Ditto,									
5	Sold to James Blisset 9 double Searns of Venetia white Soap weighing as followeth.								
	C. qrs. l.		C. qrs. l.						
	1—2—2—17	7	—02—02—27						
	2—2—2—18	8	—02—02—16						
	3—2—2—20	9	02—02—10						
	4—2—2—20 brought hither		16—00—05						
	5—2—2—22		24—00—02						
	6—2—2—20		01—03—20 Abated for tare at 24 ^l . a Searn.						
	16—00—05 netto		22—00—10 Sold him at 21. x ^s .						
	the C. weight, abating the odd 5 ^d . refts <i>Lv^l. iiij^s.</i>								
	Whereof he payeth <i>v^l. iij^s.</i> in hand, the rest to stand out 3 Months.						55	04	00
Ditto the eleventh.									
11	Sold to John Speed and Partners 50 Butts of Oyl q ^t as per Gage 6300 Gallons all filled up, and makes 26 Tun, 164 Gallons at <i>xxxvij^l. a Tun is ix^c. Lxxxvij^l. xiiij^s. iij^d.</i> whereof they pay <i>Lxxxvij^l. xiiij^s. iij^d.</i> in hand, the rest payable at 3 and 3 Months, as per two Bills, or joint Obligations under their hands, the one for <i>iiij^c. L^l.</i> payable the eleventh of July, the other for as much payable the eleventh of October following, or upon discount at simple Interest of 8 per Centum to pay at demand, Broker of this bargain Elias Baker—						987	14	03
Ditto the twelfth.									
12	Paid Gauging of 90 Butts of Oyl (at 6 ^d . a Butt) with Cooperage Cellerage, Leaking pans and Brokerage of 50 Butts sold John Speed, and partners at 1 ^d in the pound value as per particulars too large here to insert <i>xxv^l. viij^s.</i> —						25	08	00
The twentieth Ditto.									
20	Sold to James Blisset Merchant and Salter of London 20 Butts of Oyl q ^t as per Gage 10 Tun 150 Gallons with 4 empty Butts consumed in the Cellar in Leakage and Fillage, only a small remnant in one of them allowed him for Fillage, (all into the bargain) sold him at <i>xxxvij^l. a Tun,</i> produceth, abating <i>iiij^s. iij^d.</i> odd Money <i>iiij^c. iiij^l.</i> —						404	00	00
	Wherefore he payeth <i>iiij^l.</i> in hand, the rest payable as per two Obligations, the one for <i>ij^c.</i> due the 20 June next, the other for as much due the 6 September following, or upon discount at 8 per Centum simple Interest, to pay at demand.								
	Arm the Account upon this supposition, that the accounts of the costs of these Goods abroad are not as yet come home.								

Journal of the Introductory Question.

The Journal.										l.	s.	d.
Journal parcels to the former Wast-Question.												
The xxvii th March, (1652.)												
1	Dr	Cash or Money—	for the sum of jC ^l . and is for so much received of } James Wells Salter } him imprest or in hand, in part of a bargain of Oyl } sold him, and the rate agreed for, and is—							100	00	00
1	Cr											
Ditto.												
1	Dr	Provence Oyls for the sum of Lxxxj ^l . j ^s . and is for so much disbursed										
		in Custom and Charges, namely,										
		Paid custom of 90 Butts of Oyl containing 43 ¹	L.	s.	d.	l.	s.	d.				
		Tuns, all allowances abated at j ^l . xij ^s . per Tun, is—	69	04	00							
		More disbursed in Lighterage, Cranage, Carmen,										
		Porters, Wharf and Cooperage, as per particulars—	11	17	00							
			81	01	00							
1	Dr	Venice Soap for the sum of vij ^l . xij ^s . iiij ^d . and is for so	much paid Custom and Charges of 16 Searns—							07	13	04
	Cr											
2	Dr	Capers for the sum of ij ^l . xv ^s . and is for so much paid	out in custom and charges of 5 hogs-heads, as per Wast-book							02	15	00
1	Cr	Cash for the particulars paid out as above								91	09	04
The xxix th Ditto.												
1	Dr	Provence Oyls for the sum of jC. Lxxxiiij ^l . and is for	Freight of 46 Tun as per Bill of Lading, at iiij ^l . a Tun—							184	00	00
2	Dr	Capers for iiij ^l . and is for Freight of 5 h' h' laden for a								04	00	00
1	Dr	Venice Soap for the sum of x ^l . and is for Freight of 16	Searns laden home for 2 Tun at vi ^l . per Tun							10	00	00
2	Cr	Ship Jonas (or owners of Ditto Ship) for the sum of jC. }								198	00	00
xCviiij ^l . and is for the particulars of Freight due as above—												
The xxx th . of March.												
1	Dr	James Wells	for the sum of ijC. xCviiij ^l . and is for 16 Butts contain- } Provence Oyls } ing as per Gage 8 Tun, 123 Gallons, at 236 Gallons } a Tun sold him at xxxv ^l . a Tun, he having cleared the excise, and } produceth iiij ^s . jx ^d . more which is abated—							298	00	00
1	Cr											
Ditto												
1	Dr	Cash for the sum of jC. and is for so much received from	L.	s.	d.							
		Jam. Wells in part of 16 Butts of Oyl this day sold him—	100	00	00							
2	Dr	Ship Jonas for the sum of xCviiij ^l . and is for so much	paid the Captain of the said Ship in part of his Freight } by James Wells Salter per assignation—							98	00	00
1	Cr	James Wells for the sum of jC. xCviiij ^l . and is for so much										
		paid in, and made good by him in full of 16 Butts of	Oyl sold him as above—							198	00	00

Journal of the Introductory Question.

		April the third, 1652.			l. s. d.		
1	Dr	Cash for the sum of <i>xlv^l xiiij^s. iij^d.</i> and is for so much received of <i>James Blisset</i> for goods sold him, as follows.					
1	Cr	<i>Provence Oyls</i> for <i>v^l.</i> and is for 2 Candy Barrels drawn out of a deficient Butt sold him at 50 ^s . per Barrel ————					05 00 00
1	Cr	<i>Venice Soap</i> for the sum of <i>xlv^l. xiv^s. iij^d.</i> and is for 7 single Searns sold him weight gross 17 C. 2q ^{rs} . 24 ^l . tare 12 ^l per Searn, rests neat 16C. 3q. 24 ^l . at <i>ij^l. viij^s. per C^t.</i> ————					40 14 03
							45 14 03
		The fifth Ditto.					
2	Dr	<i>James Blisset</i> } for the sum of <i>Lv^l. iv^s.</i> and is for 9 double Searns sold him					
1	Cr	<i>Venice Soap</i> } weighing neat as per Wast-Book 22C. 0q ^{rs} . 10 ^l at <i>ij^l. x^s. per Centum</i> , abating <i>v^d.</i> rests as above ————					55 04 00
		Ditto.					
1	Dr	Cash ———— } for the sum of <i>v^l. iv^s.</i> and is for so much received from					
2	Cr	<i>James Blisset</i> } him in part of 9 Searns of Soap sold him, the rest as per agreement, being to stand out three Months ————					05 04 00
		The eleventh Ditto.					
2	Dr	<i>John Speed and Partners</i> } for the sum of <i>ixC. Lxxxvij^l. xiv^s. iij.</i> and					
1	Cr	<i>Provence Oyl</i> ———— } is for 50 Butts, containing as per Gage, 6300 Gallons all filled up, and makes 26 Tun 164 Gallons, at <i>xxxvij^l. a Tun</i> , is ————					987 14 03
		To pay <i>Lxxxvij^l. xiv^s. iij^d.</i> in hand and the rest at 3 and 3 Months, as per 2 bills or joynt obligations under their hands, the one for <i>ivC^l.</i> payable the eleventh of July, the other for as much payable the eleventh of October following, or upon discount at 8 per Centum simple interest to pay at demand, Broker of this sale, <i>Elias Baker</i> .					
		Ditto.					
1	Dr	Cash ———— } for the sum of <i>Lxxxvij^l. xiv^s. iij^d.</i> and is for					
2	Cr	<i>John Speed and Partners</i> } so much received from them in part of 50 Butts of Oyl this day sold them ————					87 14 03
		The twelfth Ditto.					
1	Dr	<i>Provence Oyls</i> } for the sum of <i>xxv^l. viij^s.</i> and is for so much paid Gau-					
1	Cr	Cash ———— } ging of 90 Butts with Cooperage, Cellarage, Leaking-pans, and Brokerage of 50 Butts sold yesterday, and is ————					25 08 00
		The twentieth Ditto.					
2	Dr	<i>James Blisset</i> ———— } for the sum of <i>ivC. iij^l.</i> and is for 20 Butts q ^t as per					
1	Cr	<i>Oyls of Provence</i> } Gage 10 Tun 150 Gallons (with 4 empty Butts consumed in the Cellar in Leakage and Fillage, only a small remnant in one of them allowed him for Fillage, all into the bargain) sold him at <i>xxxvij^l. a Tun</i> , abating <i>ij^s. ij^d.</i> odd Money rests as above ————					404 00 00
		Ditto.					
1	Dr	Cash ———— } for the sum of <i>iv^l.</i> and is for so much received from					
2	Cr	<i>James Blisset</i> } him in part of the Oyls sold as above ————					04 00 00
		The rest payable as per two obligations under his hand the one for <i>ijC^l.</i> due the twentieth of June next, the other for as much due the sixth of September following, or upon rebate at 8 per Centum, simple Interest to pay at demand.					
		The Balance follows.					

Leidger of the Introductory Question.

The Balance.										l.	s.	d.
To Balance the former Account Post												
Dr	Balance for the sum of <i>jM. vC. Lxxxij^l. x^s. ijd.</i>									l.	s.	d.
Cr	Cash for the Balance of that account still rem. in Chest.									225	15	02
Cr	Capers of <i>Tholoon</i> for the Balance disbursed in Charges—									06	15	00
Cr	<i>James Blisset</i> for the Balance still owing by him—									450	00	00
Cr	<i>J. Speed</i> and Partners for the Balance still owing by them									900	00	00
										1582	10	02
Dr	<i>Provence</i> Oyls for the neat proceed of 90 Buts—									1404	05	03
Dr	<i>Venetia</i> Soap for the neat proceed of 16 Searns—									78	04	11
Dr	Ship <i>Jonas</i> still due to the said Ship for Freight—									100	00	00
Cr	Balance for the particulars above due to the Merchant for the Produce of Goods sold, and owing by him for Freight—									1582	10	02
										1582	10	02
Leidger.												
Cash or Money												
1652	1	March	28	To <i>James Wells</i> Salter borrowed upon a bargain of Oyl sold	Dr.	1	100	00	00			
		Ditto	30	To the said received from him the complement of Ditto Bargain			100	00	00			
	2	April	03	To <i>Provence</i> Oyls received of <i>James Blisset</i> for two Barrels sold him			05	00	00			
		Ditto		To <i>Venetia</i> Soap received of <i>Ditto</i> for seven Searns sold him			40	14	03			
		Ditto	05	To <i>James Blisset</i> received in part of nine Searns of Soap sold	2		05	04	00			
		Ditto	11	To <i>J. Speed</i> and Partners received in part of Oyls sold them			87	14	03			
	2	Ditto	20	To <i>James Blisset</i> received in part of Oyls sold him			04	00	00			
							342	12	06			
James Wells Salter of London.												
1652	1	March	30	To <i>Provence</i> Oyls for 16 Buts sold him producing—	Dr.	1	298	00	00			
Provence Oyls												
1652	1	March	28	To Cash paid Custom and Charges of 90 Buts—	Dr.	1	81	01	00			
		Ditto	29	To Ship <i>Jonas</i> for Freight of forty six Tun, at <i>ivl.</i> a Tun.	2		184	00	00			
	2	April	12	To Cash paid Gauging, Cooperage, Cellaridge, Brokerage, and Leaking pans	1		25	08	00			
		R.		To Balance for the neat proceed born to that account folio	2		1404	05	03			
							1694	14	03			
Soap of Venetia												
1652	1	March	28	To Money paid Custom and Charges of 16 Searns—	Dr.	1	07	13	04			
		Ditto	29	To ship <i>Jonas</i> for Freight laden for 2 Tun, at <i>5 l.</i> per Tun	2		10	00	00			
		R.		To Balance for the neat proceed carried thither—			78	04	11			
							95	18	03			

Leidger of the Introductory Question.

						I.	S.	D.
Leidger.								
				<i>Cash</i>	Cr.			
1652	I	March	28	By <i>Provence</i> Oyles, paid Custom and Charges of 90 Buts.	I	81	01	00
	—	Ditto	—	By Soap of <i>Venetia</i> , paid custom and charges of 16 Searns	—	07	13	04
	2	April	11	By Capers, paid Custom and Charges, of 5 h' h' —	2	02	15	00
		R.		By <i>Provence</i> Oyls, paid Gauging, Cellarige, Cooperage, &c.	I	25	08	00
				By Balance born to Folio —	2	225	15	02
						342	12	06
				<i>James Wells.</i>	Cr.			
1652	I	March	28	By Cash received imprest for a bargain of Oyl sold him—	I	100	00	00
	—	Ditto	30	By the said received from him in full of Oyls sold —	—	100	00	00
				By ship <i>Jonas</i> payable by him to the Capt. in part of freight	2	98	00	00
						298	00	00
				<i>Provence Oyls.</i>	Cr.			
1652	I	March	30	By <i>James Wells</i> Salter for 16 Buts sold him for the value of	I	298	00	00
	2	April	03	By Cash received for two Candybarrels sold <i>Jam. Blisset</i>	—	05	00	00
	—	Ditto	11	By <i>J. Speed</i> & partners for 50 Buts sold them to pay as per				
			20	Journal —	2	987	14	03
	—	Ditto		By <i>James Blisset</i> for — 20 Buts sold him —	—	404	00	00
				Leakage and fillage. 4 Buts consumed in				
				90 Buts		1694	14	03
				<i>Soap of Venetia.</i>	Cr.			
1652	2	April	03	By Cash received for 7 Searns sold <i>James Blisset</i> —	I	40	14	03
	—	Ditto	05	By <i>James Blisset</i> for 9 Searns sold him to pay as per Jour.	2	55	04	00
				16 Searns sold for —		95	18	03

							i.	s.	d.
				Capers of Tholoan.	Dr.				
1652	I	March	28	To Cash paid Custom and Charges ————	I		02	15	00
	—	Ditto	29	To Ship Jonas for Freight laden for I Tun ————	2		04	00	00
							06	15	00
				Ship Jonas	Dr.				
1652	I	March	30	To Ja. Wells Salter, paid the Capt. by ditto in part of freight	I		098	00	00
	R			To Balance due to the said Ship born to Folio ————	2		100	00	00
							198	00	00
				James Blisset	Dr.				
1652	2	April	05	To Venice Soap for 9 Searns sold him upon 3 Months time-	I		055	04	00
	—	Ditto	20	To Provence Oyls for 20 Buts sold him to pay as per Journal	—		404	00	00
							459	04	00
				John Speed and Partners	Dr.				
1652	2	April	II	To Provence Oyls for 50 Buts sold them to pay as per Journal ————			987	14	05
				Balance of these Accompts.	Dr.				
	R			To Cash for the Balance in Chest brought hither ————	I		225	15	02
	R			To Capers of Tholoan owing by ditto commodity for charg.	2		006	15	00
	R			To James Blisset owing by him by conclude of his accompt			450	00	00
	R			To John Speed and Partners owing by them ————			900	00	00
							1582	50	02

Leidger of the Introductory Question.

			<i>Per Contra.</i>	Cr.		l.	s.	d.
R			By Balance born to that account Folio ————	2		o6	15	oo
1652	I	March Ditto	Ship Jonas Cr. By Provence Oyl for Freight of 46 Tun at 4 ^l . per Tun —— By Venice Soap for Freight of 2 Tun at 5 ^l . per Tun ---- By Capers of Tholoan for Freight of 1 Tun -----	I I 2		184 10 04	00 00 00	00 00 00
						198	00	00
1652	2	April Ditto	James Blisset Cr. By Money received from him in part of Soap —— By the said received in part of Oyls sold him —— R By Balance owing by him born to that account Folio ——	I 2		05 04 450	04 00 00	00 00 00
						459	04	00
1652	2	April	Per Contra. Cr. By Cash received in part of the Bargain of Oyl —— R By Balance owing by them payable at 2, 3 Months ——	I 2		87 980	14 00	03 00
						987	14	03
			Balance per Contra. Cr. R R R By Provence OyIs for the neat proceed of 90 Butts —— By Venetia Soap for the neat proceed of 16 Searns sold off —— R By Ship Jonas still due to the said Ship for Freight ——	 I 2		1404 78 100	05 04 00	03 II 00
						1582	10	02
The Creditor side of this account of Balance shews that there is to be made good to the Merchant for the neat proceed of goods sold; jM. iiijC. Lxxxixj ^d . x ^s . ij ^d . and jCl. still owing and payable by him for Freight; and now the Debtor side shews where this is to be had, namely, ijC. xxvj ^d . xv ^s . ij ^d . in ready Money, and jM. iijC. Ll. in debts standing out not yet received, and the rest the Capers owe for charges on 5 li' li' being all yet unfold.								



THE SECOND
QUESTION,
BEING THE
SOPRACARGO'S
OR
Merchant-Adventurers
ACCOUNTS,
STATED
TWO SEVERAL WAYS.



D

A Factors Account of Goods bought and sold,

Anno,	Copy of an Account received from Abraham Bateman at Tarmouth.		l.	s.	d.
1651.					
Aug.	White Summer Herrings full packed for account of Mr. Charles Dethick Merchant of London.		Dr.		
12	To Cash paid for 17 last at ix ^l . per last bought of Walter Smith	153	00	00	
	To the said paid for 9 last bought of Hugh Corney at viij ^l . xvj ^s . per last	79	00	00	
	To the said disbursed in Boat-hire, Expences, Cooperage, and Petties	01	03	00	
	To the said for my Provisions at 1 ¹ / ₂ per Centum	03	09	06	
R	To Balance changed into Dollars to carry in the Ship with me and makes at iij ^s . vjd. a Dollar \$ 15	03	07	06	
		240	00	00	
Sept.	Copy of an Account received from him at Alicant that came by way of Valentia.				
	Lead 230 Piggs for Charles Dethicks Account		Dr.	Livers	Sols. Deniers.
17	To Ship Jonas made good for Freight of 160 Piggs here sold	60	00	00	
	To cash paid custom and sisa of the Lead here sold at 4 ¹ / ₂ per Cent. of the value	82	01	00	
	To the said disbursed in petty Charges, Boat-hire, &c.	03	11	08	
	To the said for my Provisions at 1 ¹ / ₂ per Centum of the value sold	27	07	02	
R	To Charles Dethick his Account currant for the neat proceed	1651	00	00	
		1824	00	00	
	Herrings 26 Last or 312 Barrels for the said Account		Dr.		
	To Cash paid Freight of 18 Last at 2 5 per Last	90	00	00	
	To the said paid Custom pro-rata of two hundred and sixteen Barrels sold	38	00	00	
	To the said for my Provisions of 2946 at 1 ¹ / ₂ per Centum	14	02	09	
R	To Account currant for the neat proceed of 216 Barrels here sold	799	16	03	
		946	00	00	
	Barrillia for Account of Charles Dethick		Dr.		
	To Cash paid for 420 Searns weight 506 Cargo's netto at 24 ¹ / ₂ per Cargo	2150	10	00	
	To the said paid Charges, Boat-hire, Labourers, and 140 Searns to double cate some of the rest with Package and Weighing	15	05	03	
	To Cash paid Custom pro-rata there established	96	06	00	
	To the said for my Provisions of 22150-10 at 1 ¹ / ₂ per Centum	32	05	00	
		2294	06	03	
Sept.	Mr. Charles Dethick his Account currant		Dr.		
R	To Barrillia for the first costs and charges of 420 Searns	2294	06	03	
R	To Balance changed into Dollars to carry along in the Ship at several pieces and made	170	00	00	
	This Account sent home by way of Valentia	2464	06	03	

With the Principals Account Currant.

		Herrings per contra	Creditor.	l.	s.	d.
		By money for so much drawn or taken up here per Bill of Exchange	—	240	00	00
<hr/>						
		Lead for the said Account	Cr.	2	S.	D.
R	By Money received for	160 piggs weight 152 Cargos at 24 ^l the	—	1824	00	00
	roove 10 rooves a Cargo	at Livers 12 per Cargo	—			
	By Lead remaining	70 piggs carried in the Ship	—			
		230 piggs				
<hr/>						
		Herrings for the said Account	Cr.			
R	By Money received for	112 Barrels at 2 4 ¹ per Barrel	—	504	00	00
	By the said received for	104 Barrels at 2 4 ¹ per Barrel	—	442	00	00
	By	96 Barrels remaining unfold	—	946	00	00
		312				
<hr/>						
		Barillia	Cr.			
R	Born to the Account currant the full costs and charges being	—	—	2294	06	03
<hr/>						
		Mr. Charles Dethick his Account currant	Cr.			
R	By Balance brought from Tarmouth	8 15 is	—	13	10	00
R	By Lead for the neat proceed of 160 piggs here sold	—	—	1651	00	00
R	By Herrings for the neat proceed of 216 Barrels here sold	—	—	799	16	03
		Here 12 Deniers make 1 Sol and 20 Sols 1 Liver worth 5 shillings sterling	—	2464	06	03

A Factors Account of Goods sold,

Venetia		Lead	70 Piggs.	Dr.		
		To Money paid Freight of 10 Tun at 7 Piggs to the Tun a \$ 20 per				
		Tun		\$	200	00
		To the said paid Lighterage, Landing, Porters, Custom, Cottimo, Magazeen		\$	119	07
		To the said for my Provisions at 1½ per Centum		\$	20	07
R		To Account currant for the neat proceed of 40 Piggs here sold		\$	1014	10
				\$	1354	00

		White Herrings 8 Last or 96 Barrels.	Dr.			
		To Ship <i>Jonas</i> made good for Freight and Primage at \$ 13 per Last		\$	104	00
		To money paid custom, Cottimo, boat-hire, officers fees, ware-house, brokerage		\$	56	00
		To be deducted for a loss of 2 per Centum on the Bank Money to receive		\$	18	10
		it out of Bank in Dollers		\$		
		To be deducted from my Provisions of Sale 1½ per Centum		\$	13	09
R		To Account currant for the neat proceed		\$	729	19
				\$	921	14

		Barrillia 420 Searns	Dr.			
		To Cash paid Freight at \$ 1 per Searn		\$	420	00
		To the said paid Custom, Cottimo, Barcage, Lazaretto, Brokerage, &c.		\$	466	08
		To the said for my Provision at 1½ per Centum		\$	84	07
R		To Account currant for the neat proceed		\$	4650	00
				\$	5620	15

		White Soap Venetia.	Dr.			
		To Barrillia for 9 double Searns of Soap weighing neat 23 Kintals received in				
		barter of 20 Searns of Barrillia the value bartered is	\$	1792	00	
		To Cash paid for 7 single Searns weighing neat 18 Kintals at				
		2 78 the Kintal is	Livers	1404	00	
		To the said paid Custom, Boat-hire, and Fachines	\$	152	18	
		To Provisions at 1½ per Centum	\$	47	18	
		And makes in \$ of 8 or Dollers 2 8—16½ } \$ 386	\$	3396	16	
		per Doller			547	20

		November the Ninth at Venetia.				
		Mr. Charles Dethick his Account currant	Dr.			
		To White Soap for the costs and charges of 16 Searns	\$	386	00	
		To Cash lent the Jewish Merchants on Bottomree to lade Corn at Ancona				
		bound for Genoa there to be repayed at 12 per Centum advance the Refigo	\$	4000	00	
		born	\$			
R		To Balance remaining in my hands	\$	4308	00	
			\$	4694	00	

With the Principals Account Currant.

Lead per contra		Creditor.		
R	By money received for 4 piggs weighing grofs 1240 ^l at $\text{£} 10$ per Kintal—	£	124	00
	By the said received for 36 piggs weighing 12 M ^a 70 ^l at $\text{£} 102$ per M ^a —	£	1230	00
	By ————— 30 piggs left in the hands of Walter Wolfe	£	1354	00
	70 piggs			
Herrings per contra		Cr.		
	By Paulo Venier for 96 Barrels sold him at $\text{£} 8$ di Banco per Barrel wrote in to my credit —	£	768	00
	Aggio of the said sum to make Bank money currant at $\text{£} 20$ per Centum—	£	153	14
			921	14
Barrillia		Cr.		
	By White Soap Venetia for 20 Searns of Barrillia neat	Livers. Sols		
	Balance weight 64 Kintals bartered away for 9 Searns			
	of White Soap of a good sort the value at $\text{£} 28$ is—	£	1792	00
	By Money received for— 200 Searns weight neat 636 ^l C.	£	17172	00
	at $\text{£} 27$ per Kintal—			
	By the said received for 200 Searns weight neat 63536 ^l .	£	15884	00
	at $\text{£} 29$ per Kintal—	£	5620	gr. 15
	420 Searns sold for—	£	34848	00
White Soap per contra		Cr.		
R	By Charles Dethick his Account currant for the full costs and charges of 16 Searns there made me good —	£	547	10
	$\text{£} 386$			
Per contra the said Account Currant.		Cr.		
R	By Balance brought from Alicant —	£	189	00
R	By Lead for the neat proceed of 40 piggs sold at Venetia —	£	1014	10
R	By White-Herrings for the neat proceed of 8 last there sold —	£	729	19
R	By Barrillia for the neat proceed of 420 Searns sold —	£	4650	00
		£	6395	05
	Here 24 gr. or grofs makes a Duccat and		4505	00
	Livers 6—4 Sols is a Duccat and Livers 8 16 Sols a Doller or £	£	4694	00
	of $\frac{1}{2}$ and 20 Sols a Liver the £ or Duccat worth <i>iiijs. ijd.</i> sterling			
	and the £ or Doller <i>iiijs. vjd.</i>			

A Factors Account of Goods sold,

Oyls of Provence 92 Butts.

	Dr.			
	Florins.	Sols		
To Money paid for 230 Milroes at Florines 28 per Milroe	6440	00		
To the said paid for 400 Milroes at Florines 29 is	11600	00		
To the said paid for Cask, Hoops, Pipestaves, Clapboards, for Heading Twiggs, Flaggs, Cooperage, Drink-silver to the Mariners, Boat-hire, Expences, &c.	965	02		
To the said paid Custom, Officers fees, &c.	524	00		
To the said paid Brokerage at 1 per Centum	180	04		
To the said for Provisions at 1½ per Centum of the value bought	270	06		
	19980	00	4440	00 00

Capers of Tholoon

	Dr.			
	F.		Dollers.	
To Cash paid for 5 h'h' Weight 7 Cargo's 1 Kintal Marsellia weight at Florins 90 per Cargo is	660	00		
To the said paid for Cask, Custom, Boat-hire, Cooperage, Bro- kerage, and Drink-silver	149	02		
To the said for my Provisions at 1½ per Centum	09	10		
	819	00	182	00 00

At Tholoon 17 February, 1651.

Charles Dethick, his Account currant

	Dr.			
			Dollers.	
To Oyls of Provence for 92 Butts cost with all charges	£4440		4440	00 00
To Capers of Tholoon for 5 h'h' cost with all charges	£182		182	00 00
To Balance due by conclude of this Account	£166		166	00 00
			4788	00 00

Copy of the Account of the Sales of the returns delivered in by Joseph Berkenhead to his Master, the Wast-Book whereof is laid down in the first Question of this Treatise.

1652.
March
30

James Wells Salter of London

		Dr.	l.	s.	d.
James Wells Salter of London					
To Provence Oyls for 16 Butts q ^t as per Gage 8 Tun 123 Gallons sold him at xxxv ^l a Tun abating the odd Money rests			298	00	00

1652.
March

Provence Oyls 90 Butts for Account of Charles Dethick

Dr.

To Money paid Custom as per Wast Book			69	04	00
To the said paid Lighterage, Cranage, and Charges			11	17	00
To Ship Jonas for Freight home of 46 Tun at 4 ^l per Tun			184	00	00
To Money paid Guaging, Cooperage, Cellarige, Rokerige, Leaking-pans			25	08	00
To Account currant for the neat proceed of 86 Butts sold			1404	05	03
			1694	14	03

With the Principals Account Currant.

		Oyls per Contra	Creditor.			
R		By Charles Dethick his Account currant born thither	£	4440	00	00
		Capers per Contra	Cr.			
R		By Account currant for the Balance born thither	£	182	00	00
		Per Contra the said Account currant	Cr.			
		By Money received at Genoa, in full of £ 4000 lent out on Bottomree with 12 per Centum advance is	£	4480	00	00
R		By Balance brought from Venetia	£	308	00	00
			£	4788	00	00
Here 12 Sols is a Florine and 54 Sols a Dollar worth 4 ^s . 6 ^d .						
		James Wells per Contra.	Cr.			
1652.						
March.		By Money taken up imprest or in hand in part of a Bargain of Oyl		100	00	00
28		By Ship Jonas for assignment made over payable to the Captain of the said Ship in part of Freight due		98	00	00
Ditto.						
30		By Money received from him in full		100	00	00
				298	00	00
		Provence Oyls per Contra.	Cr.			
1652.						
March,						
30		By James Wells Salter for 16 Butts sold him for the value of		298	00	00
Apr. 3.		By Money received for two Candy Barrels drawn off sold James Blisset		05	00	00
11		By John Speed and partners for 50 Butts sold them for part Money in hand				
21		and the rest upon time the whole being		987	14	03
		By James Blisset for 20 Butts sold him producing		404	00	00
		Consumed in Leakage 4 Butts and fillage		1694	14	03
		90 Butts				

A Factors Account of Goods sold

1652.	Soap of Venetia for account of Charles Dethick		Dr.			
March,						
28	To Money paid Custom and Charges of 16 Searns	07	13	04		
29	To Ship <i>Jonas</i> due for freight laden for two Tun at v^l per Tun	10	00	00		
R	To Account currant for the neat proceed	78	04	11		
		95	18	03		
<hr/>						
1652.	Capers of <i>Tholoon</i> for the said account		Dr.			
March,						
28	To Cash paid Custom and Charges of 5 Hogs-heads	02	15	00		
29	To Ship <i>Jonas</i> for Freight	04	00	00		
		06	15	00		
<hr/>						
1652.	Owners of Ship <i>Jonas</i> .		Dr.			
March,						
30	To <i>James Wells</i> Salter receivable from him by assignment in part of Freight—	98	00	00		
R	To Balance due to the said Ship born to the Account currant—	100	00	00		
		198	00	00		
<hr/>						
1652.	<i>James Blisset</i>		Dr.			
April,						
5	To <i>Venice</i> Soap for 9 Searns sold him upon three Months time—	55	04	00		
20	To <i>Provence</i> Oyls for 20 Butts sold him to pay $iiij^l$ in hand and the rest at } two payments, as appears at large by specialty	404	00	00		
		459	04	00		
<hr/>						
1652.	<i>John Speed</i> and Partners		Dr.			
April,						
11	To <i>Provence</i> Oyls for 50 Butts sold them to pay part in hand, and ix^d in } halves at 2, 3 Months time, or to discount	987	14	03		
<hr/>						
The Account currant for my Master Mr. <i>Charles Dethick</i>			Dr.			
Merchant of <i>London</i> .						
R	To Capers of <i>Tholoon</i> for disbursements and charges on 5 h'h'	06	15	00		
R	To <i>James Blisset</i> owing by him for Goods sold, for the which the Goods } have credit, and is here wrote back	450	00	00		
R	To <i>John Speed</i> and Partners owing by them for Goods sold here wrote back—	900	00	00		
R	To Balance due to my Master upon this account which is in my hands in } ready Money at his disposal	225	15	02		
		1582	10	02		

With the Principals Account Current.

1652.	Venice Soap	Creditor.	l.	s.	d.
April,					
3	By Money received for 7 Searns neat 160 3qr. 2 4l sold James Blisset for—		40	14	03
5	By James Blisset for 9 Searns neat 22-0-10 sold him upon time—		55	04	00
			95	18	03
	Capers per Contra	Cr.			
R	By Balance for the Charges born to my Masters Account current—		06	15	00
1649.	Per contra Ship Jonas	Cr.			
Octob.					
29	By Province Oyls for Freight of 46 Tun, at 4 ^l . per Tun—		184	00	00
	By Venice Soap for Freight of two Tun at 10 ^l .—		10	00	00
	By Capers for Freight of 5 h'h'laden aboard for one Tun—		04	00	00
			198	00	00
1652.	James Blisset	Cr.			
April,					
5	By Money received from him in part of Soap—		05	05	00
20	By the said received in part of Oyls sold him—		04	00	00
R	By Balance still owing by him born to my Masters Account current—		450	00	00
			459	04	00
1652.	Per contra John Speed and Partners.	Cr.			
April,					
11	By Money received from them in part of Oyls sold—		87	14	03
R	By Balance owing by them born to the Account current—		900	00	00
			987	14	03
	Charles Dethick his Account current	Cr.			
R	By Province Oyls for the neat proceed of 90 Butts sold—		1404	05	03
R	By Venice Soap for the neat proceed of 16 Searns sold—		78	04	11
R	By Ship Jonas still due to the Owners for Freight, which I here write back to my Masters credit in regard the Goods are charged, and the Debts still payable—		100	00	00
			1582	10	02

The Question as it concerns the Principle.

The Ship *Jonas* being in the *Thames*, bound out to *Tarmouth* with Goods, and there to fill

The Question propounded is thus :

up with Herrings for a Trading Voyage to the *Straights*, a Merchant of *London* *Charles Dethick* sends an adventure with *Abraham Bateman* his Kinsman, being Purser, or Sopracargo of the said Ship, who hath order to sell the said adventure, and to furnish returns with the produce, and is to be allowed $1\frac{1}{2}$ per Centum Factorage, or Provisions of all the Goods by him bought or sold.

Anno.

1651.

Aug.

x

th

12

And first the said Merchant lades aboard the said Ship 230 piggs of Lead cost here with all Charges *iiijC Lxxx^l*. Item, the said Sopracargo draws on his Principal *ijC xl^l*. wherewith he buyeth Herrings: Part of these Goods are sold at *Alicant*, and the produce invested into *Barrillia*, which, together with the Goods left, were all sold and disposed of at *Venetia*, and part of the produce lent out on Bottomree, and returns furnished in *Venetia* Soap, *Provence* Oyls and Capers, as more amply appears by the Accounts sent home by the Sopracargo, the Ship after her arrival at *Genoa* taking in a Stock to lade Oyls home from *Tholoon*.

At the arrival of the returns the Merchant or Adventurer being in the Country, enor- dereth his Servant *Joseph Berkinhead* to take up the said Goods, and make Sale thereof, who rendereth his Master the precedent Account of what he had done therein.

Finally, annexing certain Receipts and Payments made by the Merchant Adventurer himself as they are expressed on the next Page following, it is desired to draw up an Account of Stock or Cargazoon apart by it self to see what was gained or lost by the said Adventure.

Charles Dethick in his Account of Stock or Cargazoon

	Dr.	l.	s.	d.
To Lead for 230 piggs shipt off in the Ship <i>Jonas</i> cost with all charges	—	480	00	00
To Cash for so much drawn by <i>Abraham Bateman</i> to buy Herrings	—	240	00	00
To the said paid Insurance of <i>iiijC Lxxx^l</i> adventure in Lead	—	33	12	00
To the said paid Insurance of <i>ijC xx^l</i> upon Herrings at 7 per Centum	—	16	08	00
To the said paid Portage and Post of Letters	—	00	12	00
To Owners of Ship <i>Jonas</i> still due for Freight of Goods	—	100	00	00
To Profit and Loss for the Balance being the entire gains of the whole adventure, and the answer of the Question propounded.	—	964	00	00
		1833	12	00

These entrances may be used by the Merchant in his Ledger, but note that if the Sales of the returns had not been stated into an Account, but only proposed or laid down as a Waste Book, then the Question could not have been thus answered, but must have been stated at large, which for varieties sake I have likewise done, and follows, and whereby may be more particularly seen the Proceed, Gain, or Loss of each Commodity, charging and discharging the Sopracargo for all the Goods by him sold and bought. And further note, that the said Account may be either stated out of the Waste-Book, or out of the Account of the Sales of the Returns.

With a brief State of the Whole.

<i>May</i>	Mony disbursed by the Merchant Adventurer <i>Charles Dethick.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>1652.</i>	Paid insurance of <i>iiijC Lxxx^l</i> on Lead at 7 per Centum —————	33	12	00
	More paid insurance of <i>ijC xxi</i> adventure on Herrings at ditto rate ————	15	08	00
	More paid Portage and Post of Letters —————	00	12	00
		49	12	00
<i>Anno</i>	Received by him as followeth,			
<i>1652.</i>				
<i>May</i>	From my Servant <i>Joseph Berkinhead</i> at my return out of the Country, the } Balance in his hands and was ————— }	225	15	02
<i>5</i>	From <i>James Blisset</i> in full of three payments for Soap and Oyls sold him the sum of <i>iiijC xlij^l iij^s iiij^d.</i>			
<i>May</i>	<i>Viz.</i> In full of <i>L^l</i> due for Soap the fifth of July, allowing him two Months rebate at 8 per Centum simple Interest ————— } 49 06 11			
<i>6</i>	More in full of <i>ijC^l</i> due the 20 June next for Oyls sold him } allowing 1 ¹ / ₂ Months rebate ————— } 198 00 05			
	More in full of <i>ijC^l</i> due the 6 September following in full of } Oyls sold him, allowing 4 Months rebate ————— } 194 16 00			
		442	03	04
<i>Ditto</i>	More received from <i>Philip Bolton</i> in full of a Bill of Exchange for Ducats } <i>850 deⁿ Banco</i> at 51 pence Sterling by him formerly accepted, from } <i>Walter Wolfe</i> Merchant at Venice for the neat produce of 30 Piggs of } Lead by him there sold and is ————— }	180	12	06
<i>9</i>		848	11	00

Per Contra the said Account of Adventure	Creditor.	l.	s.	d.
By <i>Abraham Bateman</i> for the Balance owing by him \pounds 166, is at 4 ^s 6d.—		37	07	00
By <i>John Speed</i> and Partners for the Balance owing by them. ————		900	00	00
By Capers of <i>Tholoon</i> for the first Costs and Charges of 5 h'h' \pounds 182 js —		40	19	00
By the said for Freight, Custom and Charges ————		06	15	00
By Cash received from my Servant <i>Joseph Berkinhead</i> the Balance ———		225	15	02
By the said received from <i>James Blisset</i> in full of <i>iiijC L</i> due ————		442	03	04
By the said received per Exchange from <i>Walter Wolfe</i> Merchant at <i>Venice</i> for } the produce of 30 piggs of Lead by him there sold ———— }		180	12	06
		1833	12	00

1941

2

1

1917
2

1. The first of these is the fact that the
 2. second of these is the fact that the
 3. third of these is the fact that the
 4. fourth of these is the fact that the
 5. fifth of these is the fact that the
 6. sixth of these is the fact that the
 7. seventh of these is the fact that the
 8. eighth of these is the fact that the
 9. ninth of these is the fact that the
 10. tenth of these is the fact that the

21400221

1911

[The page contains faint, mirrored bleed-through from the reverse side.]

00 47 031

00 51 8



JOURNAL
OF THE
SOPRACARGOS
ACCOUNTS,
STATED OTHERWISE
At length.



Journal of the Sopracargo's Account stated at large.

August the twelfth, (1651.)

(1)			s.	d.		s.	d.
1	Dr	Lead for the summ of <i>iiijC Lxxx^l</i> and is for the full costs and charges of 230 piggs shipped aboard the <i>Jonas</i> —	480	00	00		
2	Dr	<i>Abraham Bateman</i> for the summ of <i>ijC xL^l</i> and is for so much by him drawn to <i>Tarmouth</i> to invest into Herrings	240	00	00		
			720	00	00	720	00 00
1	Cr	<i>Charles Dethick</i> Merchant of <i>London</i> his Account of Stock, Cargazon, or adventure for the particulars above.					

The entrances out of the Sopracargo's Account are these.

1	Dr	Herrings —	For the summ of <i>ijC xxxvj^l. xij^s. vjd.</i> and is for the				
2	Cr	<i>Abraham bateman</i>	first costs and charges of 26 Last bought at <i>Tarmouth</i> , to carry along for the adventure	236	12	06	

September the seventeenth.

2	Dr	<i>Abraham Bateman</i> for the summ of <i>vjC xij^l. xiiij^s.</i> and is for the neat proceed of Lead and Herrings sold at <i>Alicant</i> , viz.					
1	Cr	Lead for the summ of <i>iiijC xij^l. xv^s.</i> and is for the value off <i>L. s. d.</i> the neat proceed of 160 piggs sold at <i>Alicant</i> , the Livre at <i>v^s</i> . sterling, is	1651	00	00	412	15 00
1	Cr	Herrings for the summ of <i>jC xCix^l. xix^s.</i> and is for the neat proceed of 18 Last there sold —	799	16	03	199	19 00
			2450	16	03	612	14 00

Ditto.

2	Dr	<i>Barrillia</i> —	For the summ of <i>vC Lxxij^l. xj^s. vjd.</i> and is for the				
2	Cr	<i>Abraham Bateman</i>	first costs and charges of —	420	Searns.		
			Bought at <i>Alicant</i> to carry for the adventure to <i>Venice</i> —	2294	6	3	573 11 07
			The Livre at <i>v^s</i> —				

November the ninth from *Venetia*.

2	Dr	<i>Abraham Bateman</i> for the summ of <i>ijM xij^l. viij^s. ja</i> and is for the neat proceed of several Goods there sold.					
1	Cr	Lead for the summ of <i>jC Lxl. xij^s. iij^d.</i> and is for the neat proceed of 40 piggs there sold, the Duccat valued at <i>iijs. ijd.</i>	80	Gr	<i>L. s. d.</i>		
1	Cr	Herrings for the summ of <i>jC xv^l. x^s. x^d.</i> and is for the neat proceed of 8 Last there sold —	1014	10	160	12 03	
2	Cr	<i>Barrillia</i> for the summ of <i>vijC xxxvj^l. v^s.</i> and is for the neat proceed of 420 Searns there sold the Duccat at <i>Ditto</i> value —	729	19	115	10 10	
			4650	00	736	05 00	
			6394	05	1012	08 01	1012 08 01

Journal of the Sopracargo's Account stated at large.

		November the 9 th 1651. at Venetia.		l.		s.		d.		l.		s.		d.	
(2)	Dr	Venetia Soap for the sum of Lxxxvij ^l . xvij ^s . and is for the first costs and charges of 16 Searns the Dollar or $\frac{8}{8}$ of $\frac{8}{8}$ at <i>iiijs. vjd.</i> ————		386	00	86	17	00							
2	Dr	Account of Bottomree or Cambio Maritimo, for the sum of <i>ixCl.</i> and is for the value of $\frac{8}{8}$ 4000 lent out to Jews Merchants to buy corn at <i>Ancona</i> , they freighting the ship to <i>Genoa</i> where the hazard run the same is payable at 12 per centum advance ————		4000	00	900	00	00							
2	Cr	Abraham Bateman for the Particulars above ————		4386	00	986	17	00			986	17	00		
<hr/>															
		Tholoon 17 th February, (1651.)													
2	Dr	Abraham Bateman } For the sum of <i>jMa viij^l.</i> and is for the value													
2	Cr	Account of Bottomree } of $\frac{8}{8}$ 4480 received at <i>Genoa</i> from the assigns of the Jewish Merchants being for $\frac{8}{8}$ 4000 lent out at Cambio Maritimo at 12 per centum advance ———— $\frac{8}{8}$ 4480 is ————		1008 00 00											
<hr/>															
		Ditto.													
3	Dr	Provence Oyls for the sum of <i>ixC xCix^l.</i> and is for the first cost and charges of 92 Butts at <i>Tholoon</i> which cost there as per account sent home the Dollar at <i>iiijs. vjd.</i> ————		4440	00	999	00	00							
3	Dr	Capers for the sum of <i>xLi. xixs.</i> and is for the costs of 5 Hogs heads there bought ————		182	00	40	19	00							
1	Dr	Charles Dethick his Account of Stock or Cargazon for the sum of <i>xxxvij^l. vij^s.</i> and is for the value of $\frac{8}{8}$ 166 following by Abraham Bateman being entred here for formality, this being a Rest or one of the parcels of the entrances which shew how to Balance the account ————		166	00	37	07	00							
2	Cr	Abraham Bateman for the particulars paid out } and owing by him as above ————		4788	00	1077	06	00							
<hr/>															

To enter the Account of the Sales of the returns, or Joseph Berkinhead's account, this is to be done without Journal parcels, unless we have reference to the Waste Book (in the first Question) and from thence frame them, which were more tedious, and besides the rest of these Questions are stated out of Waste Books; wherefore to do this out of the account, enter all the said account *verbatim* in the Ledger following, only omitting the Account Currant, and all Rests and Balances whereof it is framed, and where there is any mention of Money, or the Goods charged and discharged To Money for Costs, or By Money for Sales, to frame an Account for the same under the name of Joseph Berkinhead.

Entrances out of the Merchants Notes.

(3)		The entrances out of the Merchants Note of Receipts and Payments, are such as follow.			s. d.	
		May the sixth, (1652.)			l.	s. d.
I	Dr	Lead for the summ of xxxiiij ^l . xij ^s . and is for so much paid } Insurance of iiij ^c Lxxx ^l . adventure	33	12	00	
I	Dr	Herrings paid Insurance of ij ^c xxi ^l . on that Commodity	15	08	00	
I	Dr	Profit and Loss paid Portage and Post of Letters	00	12	03	
I	Cr	Charles Dethick his Account of Stock for the particulars by } him disbursed as above	49	12	00	
		May the sixth, (1652.)				
2	Dr	Venice Soap for two Months rebate of L ^l . allowed James } Blisset and the Money paid in and is	00	13	01	
3	Dr	Provence Oyls for the summ of viij ^l . iij ^s . and is for so much } allowed James Blisset for 2 rebates of iiij ^c owing by him on } that commodity, viz for 1 st months rebate of ij ^c due } 20 th June 01-19-07	07	03	07	
3	Cr	Item for 4 M ^o rebate of ij ^c due the 6 September 05-04-00 } James Blisset for the rebates allowed him as above	07	16	08	
		May the sixth, (1652.)				
I	Dr	Charles Dethick his Account of Stock or Cargazoon for the } summ of viij ^c x Lviij ^l . 3j ^s . and is for the particulars by } him received as follows,				
2	Cr	Joseph Berkinhead received from him the Balance due upon } his Account May 5 th is	225	15	02	
3	Cr	James Blisset received from him in full of iiij ^c L ^l . owing for } the which he is rebated the 6 th	442	03	04	
I	Cr	Lead received per Exchange for the neat proceed of 30 pigs } remaining in the hands of Walter Wolfe Merchant at } Venice, and by him sold and the Money remitted, and is } jc Lxxx ^l . xij ^s . vjd. the 9 th	180	12	06	
			848	11	00	
		To Balance the former Account being right Posted enter these Parcels.				
Dr	Profit and Loss	} Lost by that commodity the sum of jxi v. ij				
Cr	Venice Soap					09 05 02
Dr	Lead for the neat gains	jc x L ^l . viij ^s . ix ^d .	240	07	09	
Dr	Herrings for the neat gains		63	09	04	
Dr	Abraham Bateman for the Balance of his Account gained by } difference of Coins		01	05	00	
Dr	Barrillia for the neat gains		162	12	05	
Dr	Account of Bottomree for the neat gains		108	00	00	
Dr	Provence Oyls for the neat gains		398	01	08	
Cr	Profit and Loss for the particulars gained as above		973	17	02	
			973	17	02	

With Balance Parcels.

		l. s. d.			l. s. d.		
Dr	Stock for the sum of <i>jxc xlvij^l. xiiij^s.</i>						
Cr	Capers for the first costs and charges of 5 Hogs-heads yet } remaining unfold	47	14	00			
Cr	<i>John Speed</i> and Partners for the Balance still owing by them—	900	00	00			
		947	14	00	947	14	00
Dr	Ship <i>Jonas</i> for the Balance of that account still due to the } Owners for Freight	100	00	00			
Dr	Profit and Loss for the Balance of that Account being the } whole gains for the Adventure	964	00	00			
Cr	Stock for the particulars above	1064	00	00	1064	00	00

LEIDGER follows.

F

Leidger of the Sopracargo's Account at large.

(I)		Journal pag.			Leidger Pag.	l.	s.	d.
1651. August, May, 1652. R	12 6	1	Lead	Dr.	1	480	00	00
			To Stock for 1230 pigs Shipt off Aboard the Jonas cost			33	12	00
			To the said paid Insurance of <i>iiij</i> C <i>Lxxx</i> ^l . at 7 per centum		1	240	07	09
			To profit and Loss for the neat gains			753	19	09
<hr/>								
1651. August, R	12	1	Herrings	Dr.	2	236	12	06
			To Abraham Bateman for the full cost of 26 Last at Tarmouth		1	15	08	00
			To Stock paid Insurance of <i>ij</i> C <i>xx</i> ^l on this commodity		1	63	09	04
			To Profit and Loss for the neat gains			315	09	10
<hr/>								
1652. R May, R R	5 6 9	2 3	Mr. Charles Dethick his Account of Stock	Dr.	2	37	07	00
			To Abraham Bateman for the foot of his Account still owing		2	225	15	02
			To Joseph Berkinhead for the Balance of his Account paid in		3	442	03	04
			To James Blisset for the Balance of his Account paid in by him		1	180	12	06
			To Lead received per Exchange for 30 pigs sold at Venice		3	47	14	00
			To Capers of Tholoan for the costs and charges of 5 h' h' unfold		3	900	00	00
			To John Speed and Partners for their Balance still owing			1833	12	00
<hr/>								
1652. May, R R	6		Profit and Loss	Dr.	1	00	12	00
			To Stock disbursed in Post and Postage of Letters		2	09	05	02
			To Venice Soap for the Balance lost by that commodity		1	964	00	00
			To Stock for the Balance carried thither being the neat gains of } the whole adventure			973	17	02

Leidger of the Sopracargo's Account at large.

(I)						l. s. d.		
1651.								
Sept.	17	I	Lead	Cr.				
Nov.	9		By Abraham Bateman for the neat proceed of 160 pigs sold at Alicant	2	412	15	00	
May,	9	—	By the said for the proceed of 40 pigs sold at 40 Venice	—	160	12	03	
			By stock of the principal received by him for 30 pigs sold at Venice	1	180	12	06	
			230 pigs		753	19	09	
<hr/>								
1651.			Herrings per contra	Cr.				
Sept.	17	I	By Abraham Bateman for ———	2	199	19	00	
Nov.	9	—	By the said for the neat proceed of 8 Last sold by him at Alicant	—	115	10	10	
			26 Last sold at Venetia		315	09	10	
<hr/>								
1651.			Per contra the said Account of Cargazoon or Adventure	Cr.				
August,	12	I	By Lead for 200 pigs shipt off aboard the Jonas	1	480	00	00	
ditto		I	By Abraham Bateman for so much drawn to Tarmouth by him	2	240	00	00	
May,	6	—	By Lead paid out in Insurance of iiijC Lxxx ^l . on that commodity	1	33	12	00	
		—	By Herrings paid Insurance of ijC xx ^l . on that commodity	1	15	08	00	
		—	By Profit and Loss paid Port and Postage of Letters	—	00	12	00	
		R	By Ship Jonas still due to the Owners for Freight	3	100	00	00	
		R	By Profit and Loss for the Balance of that Account being the neat gains of the whole Adventure	1	964	00	00	
					1833	12	00	
<hr/>								
			Profit and Loss	Cr.				
		R	By Lead for the neat gains of 230 pigs	1	240	07	09	
		R	By Herrings for the neat gains of 26 Last	1	63	09	04	
		R	By Abraham Bateman for the balance gained by difference of Coins	2	01	05	00	
		R	By Barrillia for the neat gains of 420 Searns	2	162	13	05	
		R	By Account of Bottomree gained by Money lent out	2	108	00	00	
		R	By Provence Oyls gained by 92 Butts sold off	3	398	01	08	
					973	17	02	

Leidger of the Sopracargo's Account at large.

(2)					l.		s.		d.	
1651.			Abraham Bateman			Dr.				
August,	12	I	To Charles Dethick his Account of Stock drawn to Tarmouth	1	240	00	00			
Sept.	17	I	To Lead for the neat proceed of 160 pigs sold at Alic.	1	412	15	00			
		I	To Herrings for the neat proceed of 18 last there sold	1	199	19	00			
Novem.	9	I	To Lead for the proceed of 40 pigs sold at Venice	1	160	12	03			
		I	To Herrings for the proceed of 8 last there sold	1	115	10	10			
Febr.		I	To Barrillia for the proceed of 420 Searns there sold	2	736	05	00			
	17	2	To Account of Bottomree received for money lent out	2	1008	00	00			
		R	To Profit and Loss for the Balance gained by difference of Coins	2	01	05	00			
					2874	07	01			
1652.			Joseph Berkinhead (Casheer)			Dr.				
March	28		To James Wells Salter borrowed on a bargain of Oyl agreed for	3	100	00	00			
April	30		To the said received from him the complement due for Oyls		100	00	00			
	3		To Provence Oyls received for two Barrels sold		05	00	00			
			To Venice Soap for 7 Searns sold James Blisset Contanti	2	40	14	03			
Ditto	5		To James Blisset received from him in part for Soap sold him	3	05	04	00			
	11		To John Speed and Partners received in part of Oyls sold them		87	14	03			
	20		To James Blisset received in part of Oyls sold him		04	00	00			
					342	12	06			
1651.			Barrillia			Dr.				
Sept.	17	I	To Abraham Bateman for 420 Searns bought at Alicant	2	573	11	07			
		R	To Profit and Loss for the neat gains	1	162	13	05			
					736	05	00			
1651.			Venice Soap			Dr.				
Nov.	9	2	To Abraham Bateman for 16 Searns bought at Venetia and cost	2	86	17	00			
(1652.)	28		To Joseph Berkinhead paid Custom and Charges thereof	2	07	13	04			
March,	29		To Ship Jonas for Freight laden for two Tun, at v. per Tun	3	10	00	00			
May,	6		To James Blisset for two Months rebate of L. allowed him	3	00	13	01			
					105	03	05			
1651.			Account of Bottomree or Cambio Maritimo			Dr.				
Nov.	9	2	To Abraham Bateman lent out to Jewish Merchants	2	900	00	00			
		R	To Profit and Loss for the neat gains	1	108	00	00			
					1008	00	00			

Leidger of the Sopracargo's Account at large.

[illegible]

Leidger of the Sopracargo's Account at large.

[illegible]

Leidger of the Sopracargo's Account at large.

						l. s. d.		
(3)								
1652.		Provence Oyl		Cr.				
March,	30	By James Wells Salter for	16 Butts sold him the value being	3	298	00	00	
April,	3	By Joseph Berkinhead for two	Candy Barrels sold by him for	2	05	00	00	
	11	By Job. Speed and Partners for	50 Butts sold them for	3	987	14	03	
	20	By James Blisset for	20 Butts sold him for	3	404	00	00	
		Consumed in leakage & fillage	6 Butts		000	00	00	
			92 Butts		1694	14	03	
1652.		Per contra		Cr.				
March,	28	By Joseph Berkinhead paid him in hand in part of a bargain of Oyl		2	100	00	00	
Ditto.		By Ship Jonas made over payable to the Capt. in part of Freight		3	98	00	00	
	30	By Joseph Berkinhead paid him in full of Oyls bought		2	100	00	00	
					298	00	00	
R		Per Contra		Cr.				
		By Stock all unfold born thither		1	47	14	00	
1652.		Ship Jonas per contra		Cr.				
March	29	By Provence Oyls for Freight of 46 Tun at iiijl. per Tun		3	184	00	00	
		By Venice Soap for freight of two Tun at v. per Tun		2	10	00	00	
		By Capers of Tholoon for freight of 5 Hogs-heads		3	04	00	00	
					198	00	00	
1652.		James Blisset		Cr.				
April	5	By Joseph Berkinhead paid in to him in part of Soap		2	05	04	00	
May,	20	By the said paid in part of Oyls			04	00	00	
	6	By Venice Soap and Prov. Oyls, &c. for 3 rebates allowed him as in Dr		3, 3	07	16	08	
		By Stock for the Balance of this Account by him paid in		1	442	03	04	
					459	04	00	
1652.		Per contra		Cr.				
April,	11	By Joseph Berkinhead paid in to him in part of Oyls		2	87	14	03	
R		By Balance owing by them born to Account of Stock		1	900	00	00	
					987	14	03	

THE
OFFICE OF THE
SHERIFF
COUNTY OF
NEW YORK
IN SENATE
CHAMBERS
JANUARY 1881

IN SENATE
CHAMBERS
JANUARY 1881

JANUARY 1881

JANUARY 1881

JANUARY 1881

JANUARY 1881



THE THIRD
QUESTION,
BEING
A QUESTION
OF
FACTORAGE.



Wast-Book of a Question of Factorage.

The Third Question.

Thomas Sweet a Merchant, removing to settle at Sivill or St. Lucars in Spain, oweth at his going over several Debts, and hath several sums owing to himself, he constituteth Thomas Wood his Factor here to receive and pay the said debts, as likewise to divid or sell off such Goods as are left in his hands, or consigned home to him who maketh returns in Lead and Fustians the whole employment cleared with an Account Currant for the Owner, whereof here follows the Inventory and Wast-Book.

September the first (1649)

Inventory of such Goods and Debts as are appertaining or belonging to or owing by Thomas Sweet Merchant at his going over into Spain.

Due to John Brown Grocer of London, the 12 th of November, next coming	130	17	00
More due the 14 th January next ensuing	100	00	00
More due the 25 March following	50	00	00
Due to Baldwin Hodges the 16 February next coming as per specialty	171	12	00
Item due to John Laramore the 29 th instant	200	00	00
More due to him the 25 March next coming	40	00	00
Due to Samuel Whitson the 16 th instant	100	00	00
More due to him the 14 March following	112	03	00
For all which debts I the said Thomas Wood have engaged upon security made to my self	904	12	00

l. s. d.

904 12 00

Debts owing to the Principal as follows.

	l.	s.	d.
Owing by James Bendwidge due the 7 th instant	117	05	06
More owing by him due the 28 October following	200	00	00
Owing by Jonas Kemp due the 28 of March next	240	00	00
	557	05	06

557 05 06

Goods belonging to the Owner at his going over.

Imprimis

A two and thirtieth part of the Ship Speedwell, John Challenor Master, now in the Sraights, on a Trading Voyage, which I am to sell or dispose of at the return.

Item.

A House with a Warehouse and Yard thereto belonging scituate at the lower end of Thames street at the sign of the whistle, whereof there is a Lease for two Years yet to come, paying annual Rent for the same 5^l due at Midsummer, the Profits of which said House are allowed me in consideration that I have engaged for the debts, and the Ware-house is employed and taken up with the Owners Goods.

Wast-Book of a Question of Factorage.

		September, the first (1649.)		l.	s.	d.																																																																																					
Item	T S	Remaining in the Ware-house to sell for the Account of the Owner 32 bags of Barbado's Cotton wooll weighing neat (tare 4 per centum abated) 75C 3qrs-14l all marked as in the margin, and numbred from N ^o 1 to 32.																																																																																									
Item		Remaining to sell for the said Account 12 baggs of West-India Ginger in sorts all ungarbled weighing neat (tare 6 pound per bag abated) 29C 2qrs all numbred from N ^o 17 to 28.																																																																																									
Item		Remaining for the said Account 100 pieces of counterfeit Venetian Fustians English manufacture, which are to be shipt off to the Owner or his Factors at St Lucars in Spain.																																																																																									
Item		The said Thomas Sweet is Owner of a partable stock of ijC xlv ^l in the Turkey Companies hands, which I have order to sell or to receive the Incomes accordingly.																																																																																									
Here follows the Wast-Book.																																																																																											
1649 Septemb. 9		September the 9th. Sold to Mr. William Hain Turkey Merchant, the partable stock or adventure of ijC xlv ^l in the Turkey Comp. administration for the value of ijC Li by him paid down in hand for the same				250	00	00																																																																																			
The 13th of September. Sold John Brown Grocer 12 bags of West-India Ginger in sorts ungarbled upon 2 months time in part of payment of his first Bill of 130 ^l 17s not due till the 12 of November next, the weight as follows.																																																																																											
		<table><tr><td>N^o. 17</td><td>C.</td><td>qrs.</td><td>l.</td><td>N^o. 28.</td><td>Cr.</td><td>qrs.</td><td>l.</td></tr><tr><td>20</td><td>2</td><td>— 2</td><td>— 00</td><td>26</td><td>2</td><td>— 1</td><td>— 20</td></tr><tr><td>19</td><td>2</td><td>— 1</td><td>— 27</td><td>24</td><td>2</td><td>— 2</td><td>— 07</td></tr><tr><td>18</td><td>2</td><td>— 2</td><td>— 01</td><td>27</td><td>2</td><td>— 1</td><td>— 26</td></tr><tr><td>23</td><td>2</td><td>— 1</td><td>— 25</td><td>25</td><td>2</td><td>— 2</td><td>— 10</td></tr><tr><td>22</td><td>2</td><td>— 2</td><td>— 03</td><td>the 7 bags</td><td>17</td><td>— 2</td><td>— 16</td></tr><tr><td>21</td><td>2</td><td>— 1</td><td>— 18</td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>2</td><td>— 1</td><td>— 27</td><td></td><td></td><td></td><td></td></tr><tr><td colspan="4"></td><td>total</td><td>30</td><td>— 00</td><td>— 02</td></tr><tr><td colspan="4">7 bags weight</td><td>17</td><td>— 1</td><td>— 17</td><td>tare at 6^l a bag</td><td>00</td><td>— 2</td><td>— 16</td></tr></table>				N ^o . 17	C.	qrs.	l.	N ^o . 28.	Cr.	qrs.	l.	20	2	— 2	— 00	26	2	— 1	— 20	19	2	— 1	— 27	24	2	— 2	— 07	18	2	— 2	— 01	27	2	— 1	— 26	23	2	— 1	— 25	25	2	— 2	— 10	22	2	— 2	— 03	the 7 bags	17	— 2	— 16	21	2	— 1	— 18						2	— 1	— 27									total	30	— 00	— 02	7 bags weight				17	— 1	— 17	tare at 6 ^l a bag	00	— 2	— 16			
N ^o . 17	C.	qrs.	l.	N ^o . 28.	Cr.	qrs.	l.																																																																																				
20	2	— 2	— 00	26	2	— 1	— 20																																																																																				
19	2	— 1	— 27	24	2	— 2	— 07																																																																																				
18	2	— 2	— 01	27	2	— 1	— 26																																																																																				
23	2	— 1	— 25	25	2	— 2	— 10																																																																																				
22	2	— 2	— 03	the 7 bags	17	— 2	— 16																																																																																				
21	2	— 1	— 18																																																																																								
	2	— 1	— 27																																																																																								
				total	30	— 00	— 02																																																																																				
7 bags weight				17	— 1	— 17	tare at 6 ^l a bag	00	— 2	— 16																																																																																	
		Rests neat sold him at iiij ^l per centum — — 29 — 1 — 14 produceth				117	10	00																																																																																			
Ditto the 18th. 18 Received of James Bendwidge in part of his first Bill of jC xvij ^l vs vj ^d now due the sum of xvij ^l vs vj ^d and the rest being jC ^l is to stand out 4 Months upon simple Interest at 8 per centum							17	05	06																																																																																		
October 3		Sold John Blay Merchant 32 bags of Barbado's Cotton Wool weighing neat, tare 10 ^l per bag abated, 75C-2qrs-10 ^l at ij ^l viij ^s the cent. whereof he hath cleared the Excise, and produceth jC lxxxj ^l viij ^s iiij ^d				181	08	03																																																																																			
		To make good the value of 80 ^l more or less in Lead at xj ^l x ^s the Fother of 19 ¹ / ₂ C and 100 more in Lancashire counterfeit Millain Fustians at ij ^l per ps and the rest in ready Money, of both which Commodities he is to clear the Excise and to deliver them free of all charges into the Ware-house.																																																																																									
G 2																																																																																											

Wast-Book of a Question of Factorage.

The 5. October, (1649.)			l.	s.	d.
October 5	Received from John Blay in barter of the Cotton Wool				
	sold him 50 Piggs of Lead of 2 Notches weighing gross		81	10	09
	7 Fother 1C. at xj ^l . x ^s . per Fother, comes to				
	Item 50 pieces of Lancashire, Millain, Fustians q ^t 27 yards		100	00	00
	a ps Incirca at 2 ^l per p ^s				
	More in ready Money to clear the barter		000	06	06
			181	08	03

The 12. Ditto.			l.	s.	d.
12	Received by consignment from Thomas Sweet's Factors at St. Lucars 50				
	Bags of West-India Ginger in sorts numbred from N ^o 1 to 50, which come				
	in the Lion of London, and for the which I have entred into Bond for the				
	payment of the Excise.				
	Paid freight of the same laden hither as per Bill of Lading		15	00	00
	for 6½ Tun at ij ^l . viijs. per Tun				
	Item paid Custom of the said 50 Baggs weighing neat at				
	the Custom-house (tare and the allowance of 5 per centum		43	6	8
	abated) 13000 ^l . futtle rated at 1 ^s 4 ^d . per Pound at five per				
	centum of Ditto value				
	More disbursed in petties, as Lighterage, Cranage, Carmen		2	13	04
	and Porters				
			61	00	00

13	Paid Garbling and Sorting the said 50 Baggs of Ginger vj ^l . v ^s .		6	05	00
----	--	--	---	----	----

The 6. November.			l.	s.	d.
Novemb. 6.	Sold David Collis Grocer 17 baggs of Garbled Ginger for the value of				
	jC xliij ^l in ready Money at the weights and prices following.				
	7 Baggs of large Ginger neat 17C oq ^{rs} 7 ^l at iiij ^l ijs. per cent.		69	19	01
	8 Baggs of middle Ginger neat 19--2- 0 at iij ^l x ^s		68	05	00
	2 Baggs of small Ginger and dust, weighing neat				
	6C } oq ^{rs} 14 ^l at 17 ^s per centum		5	04	01
	17 Baggs abating viijs ijd in the whole rest		143	00	00

12	Paid John Brown Grocer the sum of xiiij ^l vijs in full of his first Bill		13	07	00
	130 ^l 17 ^s now due and the obligo cancelled is				

16	Paid Baldwin Hodges in full of his Bill of jC lxxj ^l xij ^s due the 16 th of				
	February next the sum of jC lxviij ^l iiij ^s ix ^d the rest being allowed for 3				
	Months rebate at 8 per centum simple Interest		168	04	09

28	Bartered away with David Collis Grocer 10 Baggs of middle Ginger				
	weighing neat 23C q ^{rs} 0--14 ^l at iij ^l xij ^s in Cambio for 47 Piggs of				
	Lead, weight 7 Fother 4 ^l C the value thus produced is lxxxiiij ^l v ^s		83	05	00

	Item, paid Carmen and Porters for removing the said Lead from his				
	house to the Ware-house xviijs iiij ^d		00	18	04

Wast-Book of a Question of Factorage.

		l.	s.	d.
	The 12 December, 1649.			
Decem. 12	Received out of the Ship <i>Jonas</i> , Thomas Weed Master, 20 Potacco's of Spanish Tobacco which come home consigned to me from Thomas Sweet Merchant at <i>Sevill</i> in Spain to sell for his account, and cost there as per a letter of advice 14000 Royals at 6 pence a Royal, and desires to have the same rates set upon them in this account, and is —————	350	00	00
	Paid Freight and Primage at 10s per Pottacco —————	10	00	00
	More paid Custom weighing neat there (tare 14 ^l per Potacco, and the allowance of 5 per centum abated) 1674 ^l futtle at 6 pence a pound is —————	41	17	00
	Item, paid Lighterage, Carmen, Porters, and Charges as per particulars —————	01	07	04
		53	04	04
28	Received from <i>Jonas Kemp</i> in full of jC xci which he now pays in part of ijC xl ^l not due till the 28 of March next the sum of jC lxxxvijs vs vjd the rest being allowed him for 3 Mo rebate —————	186	05	06
	The tenth January.			
Januar. 10	Sold Jam. Bendwidge 5 Potacco's of Spanish Tobacco weighing gross 4C } 2qrs 6 ^l is futtle 510 ^l tare 60 ^l treat 18 ^l rests neat 432 ^l at vjs viij ^d the pound }	144	00	00
12	Received from James Bendwidge in barter of Spanish Tobacco sold him 100 p ^s Lancashire Osbrow Fustians at 1 ^l per p ^s and xliiijs in ready money is	144	00	00
15	Sold Samuel Whitson 11 Potacco's of Spanish Tobacco weighing gross } 10C oqrs 21 is futtle 1122 ^l tare 14 ^l per Potacco treat 37 ^l rests neat 9311 } and is at 7 ^s a pound iijs xxvi xvij ^s ————— }	325	17	00
	Sold him in payment of his Bill of jC xxi ^l iij ^s not due 'till the 14 th March; of the which he allows 2 Months rebate, (at 8 per centum simple Interest is xxixs vjd) as likewise in payment of jC due to him the 16 of September past and not till now satisfied; and for the which he is to be allowed 4 months forbearance at Ditto rate of 8 per centum, and is ij ^l xiijs iiij ^d and moreover, he is to pay John Brown Grocer by assignment the sum of jC ^l , the foot of his account being xijs xs ja is accordingly received in ready money			
18	Received of James Bendwidge in full of jC ^l due upon his first Bill ever (since 14 September past, together with 4 Months forbearance of Ditto summ at 8 per centum the sum of jC ij ^l xiijs iiij ^d —————	101	13	04
29	Sold John Laramore 4 Potacco's of Spanish Tobacco weight gross 3C } 3qrs 8 ^l is futtle 408 ^l tare 48 ^l treat 14 ^l rests neat 346 ^l at 6 ^s 4 ^d a pound } is abating js iiij ^d in the whole jC ix ^l xs ————— }	109	10	00
	Sold him in part of his Bill of ijC ^l due the 29 September, for the which paid him 4 months forbearance in ready money and is at 8 per centum ————	5	6	08
	Item assigned him to receive from James Bendwidge the sum of xci xs for the which his Bill obligatory is accepted; and is now become his Debtor	90	10	00

Wast-Book of a Question of Factorage.

		The 2 February, (1649.)				l.	s.	d.		
Februa. 2		Received from James Bendwidge in full of his second Bill of ijC1 due the 20 October past, the sum of jC xiiij ^l x ^s whereof iiij ^l is allowed for three Months forbearance of the said ijC1				113	10	00		
<hr/>										
		The 12 th Ditto.								
12		Sold James Bendwidge 13 Baggs of large Ginger weighing gross 32 C 19 ^r 14 ^l tare 6 ^l per Baggs rests neat 31C—2 q ^{rs} —22 ^l at iiij ^l ij ^s the C weight— To pay John Davis Plummer lxix ^l xix ^s for 6 Fother of Lead being 42 Pigs already agreed for, and the rest to pay at 2 and 2 Months as per two Bills under his hand the one for 30 ^l payable the 16 April, the other for as much payable the 16 June following.				129	19	00		
<hr/>										
		The 14 th Ditto.								
14		Received from John Davies Merchant the 42 Piggs of Lead agreed for, and he accordingly satisfied at that value, and is— More bought of John Terrell Merchant, for ready Money, 180 ^l Piggs weight 25 Fother 15C 2 q ^{rs} at x ^l xij ^s per Fother, and cost ijC xCix ^l x ^s iiij ^d abating the odd Groat rests— Item paid Excise of 222 Piggs weight 31 Fother of 20C at vs per Fother— More paid Custom of 319 Piggs shipt off and laden aboard the Swan bound for St. Lucars, and go consigned as per Bill of Lading to Thomas Sweet, weight 44 Fother 18C 2 q ^{rs} rated at 20 ^l the fother of 20C, with Lighterage, Carmen, Porters & charges—			l.	s.	d.			
					299	10	00			
					7	15	00			
					49	17	06			
					357	02	06			
<hr/>										
Ditt 15		Drawn by the Principal Tho. Sweet per exchange from Sevil per his own Bills, payable at sight to Stephen Everton for the like value took up of his Factor in Spain, the sum of jC1, which I have accordingly satisfied, having received a letter of Advice and Intimation to draw up the Account currant to send along with the Goods—				100	00	00		
T S.		Item, paid for 12 Drumsats Custom, Packing, and Charges of 300 ^{ps} of Fustians shipt off in all the said 12 Fatts, numbred from No 1 to 12 marked as per Margin and laden aboard the good Ship the Swan, Theodoro Jennings Master, consigned as above, the sum paid is xxj ^l xvij ^s , the particulars being too large here to set down—				21	18	00		
<hr/>										
		The Question propounded is to draw up an Account out of this Wast-Book to send along with the Goods, allowing Factorage or Provisions at 2 per centum of all custōmable or exciseable Commodities sold or bought, imported or shipt off and Cash paid Thomas Cunningham Broker of the bargain of Cotton Wooll sold John Blay Merchant at one Penny Half-penny in the Pound.								



THE THIRD
QUESTION,
BEING
A QUESTION
OF
FACTORAGE.

The Analysis Journal and
Leager of the said Question.



The Analysis or Directions to post the Factorage Question.

Of an Account Currant.

An Account Currant is that Account by which the Factor or Servant balanceth with his Master or Principal, in which Account the Principal or Owner is made Debtor for whatsoever he oweth, ought to allow or is bought for his Account, and Creditor by all owing to him or to be made him good whether for debts standing out, or for the proceed of Goods sold, or otherwise, and is said to be Currant in relation to other Accounts this being the General Account, and those particular Accounts either of Goods bought or sold for his use, or of Debts owing by him, or due to him from others, of which Account take the Analysis following, being instanced in this third Question.

Goods received by Consignation
to sell for another mans Account.

If not valued

Dr The Goods for Account of the Owner in several Accounts without any sum only expressing Quantity, Weight and Measure.

If the Owner desires to have them valued in your Books according to an Account sent with them (which is more for information than any other use)

Dr The Goods } for their first Appraisement,
Cr A B his Account currant } and when they are full sold bear the Balance whether Gain or Loss to the Account currant accordingly.

Charges on those Goods

Dr Account of Goods } If there be any in Chest for his
Cr Cash } Account, otherwise make the Account of Cash Debtor for what Money you lend the same, and Cash proper Creditor, when the Account is stated in the Ledger.

Debts owing by the Principal

Dr A B His Account currant } The contrary, or in-
Cr The parties in several Accounts } verse if Debts.
Owing to him

Money paid them for forbearance

Dr A B His Account currant } The contrary if Money
Cr Cash } received of Creditors
for Interest.

Interest allowed them on Account for forbearance

Dr Account currant }
Cr The Parties to whom allowed }

Interest allowed the Owner on Account for forbearance

Dr The Parties.
Cr The Owner his Account currant

Sale of these goods } for ready money
Upon Time

Dr Cash }
Cr The Goods }
Dr The Buyers } Goods so bought
Cr The Goods }
Dr. the Goods
Cr. Cash
Dr. the Goods
Cr. the Sellers

Rebates on Goods sold

Many other varieties there are as in private Accounts.
Dr The Account of Goods (or Account currant)
Cr The Parties to whom the Goods were sold
The contrary if allowed on Goods bought

Rebates

The Analysis, or directions to post the Factorage Question.

Rebates on Money, or ————	Dr	The party to whom due	} The contrary on Money
Debts owing by the ————	Cr	The Principal his Account current	} due to him.
Principal ————			
Provisions allowed you on those?	Dr	The Goods ————	} otherwise the Accounts being stated
Goods ————	Cr	Cash if taken out ————	} in the Ledger Cr Profit and Loss.
Those Goods full sold	Dr	The Goods ————	} For the neat Proceed or Balance
	Cr	The Account current	} carried thither whether they be full
			} sold or no, when the Account is to be Balanced.
Returns shipt off	Dr	The Account current ————	} For the full costs and charges.
	Cr	The Account of the Goods	

To Balance the Account.

Money remaining in Chest ————	Dr	Account current	
	Cr	Cash for the Balance remaining still in Chest	
Debts owing to the ————	Dr	Account current	
Principal ————	Cr	The parties indebted	
If owing by him	Dr	The parties	
	Cr	The Account current, which for conclusion will Balance, and shews the State of the Question, what, and how due, and whether in ready Money, or upon time.	

But I rather affect the drawing up of an Account of Balance thus,

Dr	Balance
Cr	Cash for the foot remaining in Chest
Cr	The parties that are indebted

Again,

Dr	The parties to whom the Principal is indebted
Cr	Balance

And to enter the Balance of the Account current accordingly on Debit or Credit as it falls, and for conclusion this Account will Balance, and shews the state of the Question, what due to the Principal, or owing by him, and how? whether in ready Money, or Debts.

The other form of Balancing is instanced already in the Account current and Stock of the second Question, and is more intricate to proceed on in new Accounts, especially when there are Debts standing out both payable and receivable, and is not approvable in a Ledger where these Accounts are stated amongst others, in which case all the Balances are carried to the general Balance, and there it is usual to add this Title, Cash or Goods for Account of such a man Debitor, &c.

Journal of the Factorage Question.

September the First, 1649.

Journal to the former Waft-Question.

		September the First, 1649.							
		Journal to the former Wast-Question.							
								l.	s.
1	Dr	Thomas Sweet his Account currant for the sum of <i>jxC iiij^l. xij^s.</i> and is for the Debts following owing by him at his going over into <i>Spain</i> , for the which I have engaged upon security to me made before his departure.							
2	Cr	John Brown Grocer of <i>London</i> , due to him the 12 of November next coming <i>jC xxx^l. xvij^s.</i>						130	17 00
		More due the 14 January next ensuing						100	00 00
		More due the 25 March following						50	00 00
3	Cr	Baldwin Hodges due to him the 16 February next coming } <i>jC Lxxj^l. xij^s.</i>						171	12 00
3	Cr	John Laramore due to him the 29 th of this instant Month of } September <i>ijC^l.</i>						200	00 00
		More due the 25 th March ensuing <i>xL^l.</i>						40	00 00
3	Cr	Samuel Whitson due the 16 th instant <i>jC^l.</i>						100	00 00
		More due the 14 th March following <i>jC xij^l. iij^s.</i>						112	03 00
								904	12 00
3	Dr	James Bendwidge owing by him the 17 th of this instant } September, <i>jC xvij^l. v^s. vjd.</i>						117	05 06
		More owing by him due the 28 October, following <i>ijC^l.</i>						200	00 00
3	Dr	Jonas Kemp owing by him due the 28 of March next coming } as per his obligation <i>ijC xL^l.</i>						240	00 00
1	Cr	Thomas Sweet his Account currant for the particulars above, being all the Debts owing to him at his going over.						557	05 06
								557	05 06
	Dr	Cotton Wool Received into my charge 32 Bags Barbado's weighing neat (tare 4 per centum abated) 756 3q ^{rs} 14 ^l . all marked TS and numbred from N ^o 1 to 32.							
2	Dr	Ginger Remaining in the Principals Warehouse 12 bags all in sorts of the <i>West-India</i> ungarbled weighing neat (tare 6 pound per bag abated) 29C 2q ^{rs} all numbred from N ^o 17 to 28.							
		The 9 th September.							
2	Dr	Cash For the sum of <i>ijC L^l.</i> and is for so							
1	Cr	Thomas Sweet his Account currant } much received of M ^r William Hain Turkey Merchant for an Action or portable Adventure of <i>ijC xLv^l.</i> sterling in the Turkey Companies hands whereof the Principal was owner sold and made over to the said M ^r Hain by virtue of a Warrant and Letter of Attorney, and comes to as above						250	00 00
4	Dr	Fustians Eng ^s Manufacture, remaining in the Principal Warehouse 100 q ^s of Venetia Eng ^s which are to be shipped off to his Factors or himself at S ^c Lucars.							

Journal of the Factorage Question.

(2)

September 13th 1649.

2 Dr John Brown Grocer } For the sum of *jC xvijl. x^s*. and is for 12 bags of
2 Cr Ginger } Ginger in sorts ungarbled sold him upon 2 Months
time in part of his first Bill of 130^l. 17^s. not due till the 12 of November
following, and weighed, viz.

	C. qrs.	l.		C. qrs.	l.
N ^o . 17	2—2—00		N ^o . 28	2—1—20	
20	2—1—27		26	2—2—07	
19	2—2—01		24	2—1—26	
18	2—1—25		27	2—2—10	
23	2—2—03		25	2—2—16	
22	2—1—18		the 7 bags	17—1—17	
21	2—1—27				
			total	30—0—02	
7 bags weight	17—1—17		tare at 6 ^l per bag	00—2—16	
Rests neat sold him at <i>iiijl per centum</i>			29—1—14	produceth	

117 10 00

September the 18th.

2 Dr Cash } For the sum of *xvijl. v^s. vjd.* and is for so much received
3 Cr James Bendwidge } from him in part of his first Bill of *jC xvijl. v^s. vjd.*
now due, the rest being *jC.* to stand out 4 Months upon simple Interest
at 8 per centum, per annum

17 05 06

The 3^d October.

4 Dr John Blay Merchant } For the sum of *jC Lxxxjl. viijs. iijd.* and is for 32
4 Cr Cotton Wool } bags Barbado's weighing neat (tare 10^l. per bag
already abated) 75 C-2q^{rs} 10^l. sold him at *ijl. viijs. per cent.* whereof he
hath cleared the Excise, and produceth as above

181 08 03

To make good the value of *Lxxx^l*. more or less in Lead at *xjl. x^s*. the
Fother of 19^l C and *jC^l* more in Lancashire counterfeit Millain Fustians, at
ijl. per p^s. and the rest in ready Money, of both which Commodities he is
to clear the Excise and to deliver them free of all charges into the Ware-
house.

The 5th Ditto.

4 Dr Lead for the sum of *Lxxxjl. j^s. jxd.* and is for 50 pigs of
2 Notches, weighing gross 7 Fother *jC* at *xjl. x^s*. per Fother,
comes to

l. s. d.
81 01 09

4 Dr Fustians English manufacture for the sum of *jC^l*. and is for
50 p^s of Lancashire Millains containing Incirca 37 Yards a
p^s received in barter of Cotton Wool at 2^l. per p^s.

100 00 00

2 Dr Cash for *vjs. vjd.* and is for so much received of John Blay in full
to clear our truck or barter, being the ballance of his account

00 06 06

4 Cr John Blay for the particulars by him made good as above

181 08 03

181 08 03

Journal of the Factorage Question.

					l.	s.	d.
(3)		The 12 of October, (1649.)					
2	Dr	Ginger } For the sum of 61 ^l . and is for several charges disbursed on 50					
2	Cr	Cash } bags of <i>West-India</i> Ginger in sorts, all numbred from N ^o 1 to 50					
		received out of the <i>Lion</i> of <i>London</i> which come consigned to me from					
		<i>Thomas Sweet's</i> Factors at <i>St. Lucars</i> , and for the which I have entered into					
		Bond for the due payment of the Excise, and is as follows,					
		Paid freight of the same as <i>per</i> Bill of Lading laden hither for }				l.	s. d.
		6 ¹ Tun at 2 ^l . 8 ^s . <i>per</i> Tun —————				15	00 00
		Item, paid Custom of the said 50 bags weighing netto at the }					
		Custom-house (tare and the allowance of 5 <i>per</i> centum				43	6 8
		abated) 13000 ^l . futtle rated at 1 ^s . 4 ^d . <i>per</i> pound at 5 <i>per</i>					
		centum of ditto value is xLiij ^l . vii. viij ^d . —————					
		More disbursed in petties, as Lighterage, Cranage, Carmen }				2	13 4
		and Porters, &c. —————					
						61	00 00
		The 30 th October.					
2	Dr	Ginger } For the sum of vi ^l . v ^s . and is for so much paid garbling and for-					
2	Cr	Cash } ring of the said 50 bags of Ginger —————					
		The 6 th November.					
2	Dr	Cash } For the sum of jC xLiij ^l . and is for 17 bags of garbled Ginger					
2	Cr	Ginger } sold <i>David Collis</i> Grocer for ready money at the weights and					
		prices following, whereof he hath cleared the Excise, viz.					
		7 Bags of large Ginger w ^t neat 17C-0q ^s . 7 ^l at iiij ^l . ij ^s . <i>per</i> centum				69	19 1
		8 Bags of middle Ginger neat 19-2 at iiij ^l . x ^s . <i>per</i> centum —				68	9 00
		2 Bags of dust and small Ginger weighing neat —————					
		6-0-14 ————— at 17 ^s . <i>per</i> centum — }				5	4 1
		Abating 8 ^s . 2 ^d . in the whole value rests —————				143	8 2
						143	00 00
		The 12 th Ditto.					
2	Dr	<i>John Brown</i> Grocer } For the sum of xiiij ^l . vii ^s . and is for so much paid }					
2	Cr	Cash } him in full of his first Bill of 130 ^l . 17 ^s . now due, }					
		and the obligo cancelled is —————					
		The 16 th November.					
3	Dr	<i>Baldwin Hodges</i> for the sum of jC Lxxj ^l . xij ^s .					
1	Cr	<i>Thomas Sweet</i> his Account Currant for 3 Months rebate of }					
		jC Lxxj ^l . xij ^s . now paid him 3 M ^o before-hand being not }				l.	s. d.
		due till the 16 February and is at 8 <i>per</i> cent. simple Interest }				3	7 3
2	Cr	Cash paid the said <i>Hodges</i> in full of his said Bill ———				168	4 9
						171	12 00
						171	12 00
		The 28 th Ditto.					
4	Dr	Lead for the sum of Lxxxiiij ^l . iiij ^s . iiij ^d . and is for the cost and charges					
		of 47 pigs received in barter of Ginger as follows,					
2	Cr	Ginger for the sum of Lxxxiiij ^l . v ^s . and is for 10 bags of middle					
		Ginger w ^t neat 23 C-0q ^s . 14 ^l at iiij ^l . xij ^s . <i>per</i> centum bartered				l.	s. d.
		away with <i>David Collis</i> Merchant and whole sale Grocer }				83	05 00
		for 47 pigs of Lead w ^t 7 Fother —————					
		4 ^l C is —————				00	18 4
2	Dr	Cash paid Carmen and Porters for removing from his House }					
		to the Ware-houle —————				84	3 4
						84	03 04

Journal of the Factorage Question.

(4)

The 12th December, (1649.)

l. s. d.

4	Dr	Tobacco for the sum <i>iiijC iiij^l. iiij^s. iiij^d.</i> and is for the first costs and several charges on 20 Potacco's of <i>Spanish Tobacco</i> which come home in the Ship <i>Jonas</i> , <i>Thomas M^r</i> consigned to me from the Principal at <i>S^t Lucars</i> .			
1	Cr	<i>Thomas Sweet</i> his Account currant for the sum of Rials 14000 and is for the first costs and charges of the said Tobacco there as <i>per</i> advice from the Principal, who desires to have the same rates set on them in my Books, and is at 6 pence <i>per</i> Rial	350	00	00
2	Cr	Cash for the sum of <i>Liiij^l. iiij^s. iiij^d.</i> and is for so much paid out in charges on the same Tobacco as follows,			
		Paid Freight and Primage 10 ^s . <i>per</i> Potacco	10	00	00
		Paid Custom weighing netto there (tare 14 ^l . <i>per</i> Potacco, and the allowance of 5 <i>per</i> centum abated) 1674 ^l . futtle at 6 ^d . a pound is	41	17	00
		Item, paid other petties and charges as <i>per</i> particulars	1	7	04
			53	04	04
			403	04	04

The 28th December.

e	Dr	Cash for the sum of <i>jC Lxxxvij^l. v^s. vj^d.</i> and is for so much received of <i>Jonas Kemp</i> in full of <i>jC xC^l</i> . which he now pays in in part of his Bill of <i>ijC xL^l</i> . not due till the 28 of <i>March</i> ensuing, and for the which he is accordingly to be allowed rebate	186	05	06
1	Dr	<i>Thomas Sweet</i> his Account currant for the sum of <i>iiij^l. xiiij^s. vj^d.</i> and is for 3 months rebate of <i>jC xC^l</i> . paid in by <i>Jonas Kemp</i> not due till the 28 of <i>March</i> and is at 8 <i>per</i> centum simple Interest	3	14	06
3	Cr	<i>Jonas Kemp</i> for the particulars above	190	00	00

The 10th January.

3	Dr	<i>James Bendwidge</i> } For the sum of <i>jC xLiiij^l</i> . and is for 5 Potacco's sold			
4	Cr	<i>Spanish Tobacco</i> } him w ^t gross 4C-2q ^{rs} 6 ^l is futtle 510 ^l . Tare 60 ^l } Treat <i>pro</i> ratio of 4 ^l <i>per</i> 104 ^l) is 18 ^l rests neat 432 ^l at <i>vj^s. viiiij^d per^l</i> . is-- } To pay <i>xLiiij^l</i> . in hand and to deliver 100 p ^s of <i>Lancashire Osbrow</i> Fustians for the rest at 1 ^l . <i>per</i> p ^s	144	00	00

The 12th Ditto.

4	Dr	Fustians for the sum of <i>jC^l</i> and is for 100 pieces of <i>Lancashire Osbrow's</i> received in Barter of Tobacco at 1 ^l <i>per</i> p ^s	100	00	00
2	Dr	Cash for the sum of <i>xLiiij^l</i> . and is for so much received } from <i>James Bendwidge</i> to clear the Barter of Tobacco — } James Bendwidge for the particulars above	44	00	00
3	Cr		144	00	00

Journal of the Factorage Question.

			l.	s.	d.
(5)					
The 15 th January.					
3	Dr	Samuel Whitson for the sum of <i>iiijC xxviij^l. vijs. vijd.</i> and is for the particulars following,			
4	Cr	Spanish Tobacco for the sum of <i>iiijC xxv^l. xvij^s.</i> and is for 11 Potacco's fold him weighing gross 10C 0q ^{rs} 2 ^l . is futtle 1122 ^l . tare 14 ^l . per Potacco treat 37 ^l . rests neat 931 ^l . and is at 7 ^s . a pound	325	17	00
1	Cr	Thomas Sweet his Account currant for the sum of <i>j^l. jx^s. vijd.</i> and is for 2 Months rebate of <i>jC xij^l. iij^s.</i> due to the said Whitson the 14 of March next coming and now satisfied aforehand, and is at 8 per centum simple Interest	109	06	
		To make good to John Brown Grocer <i>jC^l.</i> and the Ballance to pay in ready Money.	327	06	06
Ditto.					
2	Dr	John Brown Grocer, for the sum of <i>jC^l.</i> and is for so much he accepts payment of from Samuel Whitson in full of a Bill for so much due to him yesterday <i>passato</i> and is	100	00	00
1	Dr	Thomas Sweet his Account currant for the sum of <i>ij^l. xiijs.</i> and is for so much to be made good to Samuel Whitson for 4 Months forbearance of <i>jC^l.</i> due to him the 16 September past, and not satisfied till now, being at 8 per cent. simple Interest	213	04	
2	Dr	Cash for the sum of <i>xij^l. x^s. ijd.</i> and is for so much received in full from Samuel Whitson to clear Accounts between us of all demands whatsoever	12	10	02
3	Cr	Samuel Whitson for the particulars above <i>jC xv^l. iij^s. vijd.</i>	115	03	06
The 18 th January.					
2	Dr	Cash for the sum of <i>jC ij^l. xiijs. iijjd.</i> and is for so much received as follows,			
3	Cr	James Bendwidge received of him payment of <i>jC^l.</i> due upon his first Bill due the 14 September past and continued at Interest	100	00	00
1	Cr	Thomas Sweet his Account currant received for 4 Months forbearance of <i>ditto</i> sum at 8 per centum simple Interest the sum of <i>ij^l. xiijs. iijjd.</i>	213	04	
			102	13	04
The 29 th January.					
3	Dr	John Laramoore for the sum of <i>ijC^l.</i> and is for the particulars following,			
4	Cr	Spanish Tobacco, for the sum of <i>jC jx^l. x^s.</i> and is for 4 Potacco's w ^t gross 3C 3q ^{rs} 8 ^l . is futtle 408 ^l . tare 48 ^l . treat 14 ^l . rests neat 346 ^l . at 6 ^s 4 ^d . a pound abating 1 ^s . 4 ^d . in the whole	109	10	00
3	Cr	James Bendwidge for the sum of <i>xC^l. x^s.</i> and is for his obligation for so much made over and payable to John Laramoore which he hath accepted and is now become his Dr.	90	10	00
			200	00	00
Ditto.					
1	Dr	Thomas Sweet his Account currant for the sum of <i>v^l. vjs. viij^d.</i> and is			
2	Cr	Cash for so much paid John Laramoore for 4 Months forbearance of <i>ijC^l.</i> due the 29 of September past and is at 8 per centum simple Interest	5	06	08

Journal of the Factorage Question.

(6)

The 2^d February.

3	Dr	James Bendwidge	For the sum of <i>iiij</i> l. and is for three	l.	s.	d.
1	Cr	Thomas Sweet his Account current	Months forbearance of <i>ij</i> l. due	4	00	00
			the 28 of October past, and not till now satisfied at the rate of 8 per			
			centum simple Interest, is as before			

Ditto.

2	Dr	Cash	For the sum of <i>jC xiiij</i> l. <i>x</i> s. and is for so much re-	113	10	00
3	Cr	James Bendwidge	ceived from him in full of his second Bill of <i>ij</i> l. due			
			the 28 of October past, and forbearance of the same is			

The 12th Ditto.

Dr	James Bendwidge	For the sum of <i>jC xxix</i> l. <i>xix</i> s. and is for 13 bags of	129	19	00
Cr	Ginger	large Ginger sold him w ^t gross <i>32C 19^r 14^l</i> tare <i>6^l</i>			
		per Bag rests neat <i>31C 29^{rs} 22^l</i> at <i>4^l 2^s</i> per centum is			
		To pay John Davis Merchant <i>Lxix</i> l. <i>xix</i> s. for 6 Fother of Lead being			
		42 pigs for the which I have already agreed and the rest at 2 and 2 Months			
		as per two Bills under his hand, the one for <i>30^l</i> payable 16 th April, the			
		other for as much payable the 16 th June following			

The 14th Ditto.

4	Dr	Lead for the sum of <i>iiijC xxvij</i> l. <i>j</i> s. <i>vj</i> d. and is for 222 pigs bought as			
		follows, with several charges at shipping off			
3	Cr	James Bendwidge for the sum of <i>Lxix</i> l. <i>xix</i> s. and is for 42	l.	s.	d.
		pigs weighing 6 Fother of <i>19^lC Incirca</i> for the which he	69	19	00
		is to pay John Davis per agreement			
2	Cr	Cash for the sum of <i>iiijC Lviij</i> l. <i>ij</i> s. <i>vj</i> d. and is for so much			
		disburfed on Lead as follows,			
		Bought of Mr John Terrel Merchant 180 pigs weighing			
		25 Fother <i>15C 29^{rs}</i> at <i>xj^l xij^s</i> per Fother is <i>ijC xCix</i> l. <i>x^s iij^d</i>			
		abating the odd Groat rests			299-10-00
		Item, paid Excise of 222 pigs w ^t 31 Fother of			
		20C at <i>v^s</i> per Fother			7-15-00
		More paid custom of 319 pigs shipt off and laden			
		aboard the Swan bound for St Lucars and go con-			
		signed as per Bill of Lading to Tho. Sweet weighing			49-17-07
		44 Fother <i>18C 29^{rs}</i> rated at <i>20^l</i> the Fother of 20C,			
		with Lighterage, Carmen, Porters, &c.			357-02-06
			357	02	06
			427	01	06

Ditto the 15th.

1	Dr	Thomas Sweet his Account current for the sum of <i>jC</i> l. and is	l.	s.	d.
		for a Bill of Exchange drawn on me payable at sight to Stephen			
		Everton for the like value took up of his Factor at <i>Sivil</i> , with a			
		Letter of Advice and Intimation to draw up the Account			
		current and send along with the Goods	100	00	00
4	Dr	Fustians for the sum of <i>xxj</i> l. <i>xviij</i> s. and is for so			
		much paid custom, packing, and charges, of 300			
		p ^s shipt off in 12 Drumsats all numbred from No 1			
		to 12 marked TS and laden aboard the Good Ship			21 18 00
		the Swan, Theodore Jannings Master, bound for			
		St. Lucars all consigned to the owner the particu-			
		lars being too large here to instance			
1	Cr	Cash for the particulars paid out as above	121	18	00
			121	18	00

Leidger of the Factorage Question.

	To Balance the former Account enter	l.	s.	d.	l.	s.	d.
Dr	Ginger for Provision or Factorage at 2 per centum	9	09	06			
Dr	Cotton Wool for the said at ditto rate, & Brokerage at 1 ^d . per 1	4	15	02			
Dr	Fustians for the said and is iiij ^l .	4	00	00			
Dr	Lead for the said at ditto rate of 2 per centum	10	13	06			
Dr	Tobacco for the said at ditto rate	11	11	08			
Cr	Cash taken out for Provisions as above	40	09	10	40	09	10

Dr	Ginger for the neat proceed of 52 bags sold	396	19	06			
Dr	Cotton Wool for the neat proceed of 32 bags sold	176	13	01			
Dr	Spanish Tobacco for the neat gains of 20 Potacco's	164	11	00			
Cr	Thomas Sweet his Account currant for the particulars above	738	03	07	738	03	07

Dr	Thomas Sweet his Account currant for the sum of viij ^C xxviij ^l . xviiij ^s . jd.						
Cr	Fustians for the Balance of that Account born to his Debit.	225	18	00			
Cr	Lead for the full costs and charges of 319 pigs shipt off	603	00	01			
		828	18	01	828	18	01

(1)

1649.
Septem.

Decem.
Januar.

Februa.

	Thomas Sweet his Account currant	Dr.			
1	To John Brown Grocer due to him at several payments	2	280	17	00
—	To Baldwin Hodges due to him the 16 February next	3	171	12	00
—	To John Laramore due to him the 29 th instant	—	200	00	00
—	To the said due the 25 th March ensuing	—	40	00	00
—	To Samuel Whitson due the 16 th instant	—	100	00	00
—	To the said more due the 14 th of March following	—	112	03	00
28	To Jonas Kemp for 3 months rebate of jCxC ^l . now paid in before it be due	3	3	14	06
15	To Sam. Whitson for 4 months forbearance of jC ^l . due to him in Sept. last	—	2	13	04
29	To Cash paid Joh. Laramoor for 4 M ^o forbearance of ijC ^l . due in Sept. last	2	5	06	08
15	To the said paid Stev. Everton for a Bill of Exchange charged on me	—	100	00	00
R	To Fustians for the Balance of that Account brought hither	4	225	18	00
R	To Lead for the first costs and charges of 319 pigs shipt off	—	603	00	01
R	To Balance due to the Owner by foot of this acc ^t born to fol. 1 and 3	—	61	14	07
			1906	19	02

	Balance of these Accounts	Dr.			
R	To James Bendwidge owing by him on the foot of his Account	3	60	00	00
R	To Jonas Kemp owing by him as per Balance of his Account	—	50	00	00
R	To Cash for the Balance remaining in Chest	2	41	14	07
			151	14	07

Leidger of the Factorage Question.

To draw up the Account of Balance enter,		l.	s.	d.	l.	s.	d.
Dr	Balance for the sum of jC Lj. xiiij. viij.						
Cr	James Bendwidge owing by him by foot of his Account	60	00	00			
Cr	Jonas Kemp owing by him	50	00	00			
Cr	Cash for the Balance remaining in Chest	41	14	07			
		151	14	07	151	14	07
Dr	Thomas Sweet his Account currant due to the Owner	61	14	07			
Dr	John Brown for the Balance owing him	50	00	00			
Dr	John Laramoor for the Balance owing to him	40	00	00			
Cr	Balance for the particulars above	151	14	07	151	14	07

This Account of Ballance shews the state of the Question; what stands on Dr. side is due or owing to the Owner, and what on Cr. side is due to himself and owing by him to others.

To proceed in new Books, the Balances (either of this or other accounts) may be carried along (as is here done) without drawing up an Account of Balance or Journal parcels, or out of the Account of Balance drawn up either with or without Journal parcels making the parcels on Dr. side Dr. to the Account currant, and the Account currant Dr. to the Creditors on Creditors side.

(1)		Per contra Thomas Sweet		Cr.			
1649.							
Sept.	1	By James Bendwidge owing by him due the 17 instant	3	117	05	06	
		By the said more owing not due till the 28 October following		200	00	00	
		By Jonas Kemp owing by him due the 28 March, 1650.		240	00	00	
Ditto.	9	By cash recd for a partable action in the Turkey comp ^a hands sold Mr Hain	2	250	00	00	
Nov.	16	By Balwin Hodges for 3 M ^o rebate of his bill of jC Lxxj. xij. now paid him	3	03	07	03	
Dec.	12	By Spanish Tobacco for the 1 costs & charges of 20 Potacco's as per Jour.	4	350	00	00	
January	15	By Samuel Whitson for 3 Months rebate of 112 ^l . 3 ^s . now satisfied	3	01	09	06	
	18	By cash received of James Bendwidge for 4 M ^o forbearance of jCl.	2	02	13	04	
Febr.	2	By James Bendwidge for 3 M ^o forbearance of ijCl.	3	04	00	00	
	R	By Ginger for the neat proceed of 52 bags sold	2	396	19	06	
	R	By Cotton Wool for the neat proceed of 32 bags Barbado's		176	13	01	
	R	By Spanish Tobacco for the neat gains of 20 Potacco's sold	4	164	11	00	
				1906	19	02	
		Balance Per contra		Cr.			
R		By Thomas Sweet his Account currant due to him as in folio	1	61	14	07	
R		By John Brown Grocer due to him payable 25 March, 1650.	2	50	00	00	
R		By John Laramoor due to him payable 25 March ensuing 1650.	3	40	00	00	
				151	04	07	

Leidger of the Factorage Question.

		Cash for Account of <i>Thomas Sweet</i>	Dr.		l.	s.	d.
1649.							
Sept.	I	To <i>Thomas Sweet</i> his account currant received for a partable action or adventure in the <i>Turky Companies</i> hands sold M ^r <i>William Hain</i> —	I	250	00	00	
	18	To <i>Jam. Bendwidge</i> rec ^d in part of his first Bill the rest continued at Int.	3	17	05	06	
Octob.	5	To <i>John Blay</i> received from him in full to clear a Barter—	4	—	06	06	
Nov.	6	To <i>Ginger</i> received for 17 bags sold <i>Dav. Collis</i> Grocer as per Journal	2	143	00	00	
Dec.	28	To <i>Jonas Kemp</i> received from him in full of jC xC ^l . 3 M ^o before it be due	3	186	05	06	
January	10	To <i>James Bendwidge</i> received of him to clear the barter of Tobacco—	—	44	00	00	
	15	To <i>Sam. Whitson</i> received from him in full for the balance of his acct—	—	12	10	02	
	18	To <i>James Bendwidge</i> received from him in full of jC ^l due on his first bill	—	100	00	00	
	—	To <i>Th. Sweets</i> acc ^t currant received for 4 M ^o forbearance of the said jC ^l .	I	2	13	04	
Febr.	2	To <i>Jam. Bendwidge</i> rec ^d from him in full of his 2 ^d bill & forbearance	3	113	10	00	
				869	11	00	
<hr/>							
		Ginger for Account of <i>Thomas Sweet</i>	Dr.				
1649.							
Sept.	I	12 bags unfold remaining in the Ware-house					
		50 bags in sorts received by consignment the 12 October					
Octob.	12	To Cash paid freight, custom & charges of the said 50 bags as per Jour.	2	61	00	00	
	30	To the said paid garbling the said 50 bags—	—	6	05	00	
	—	To Cash taken out for my Provisions at 2 per centum—	2	9	09	06	
	R	To <i>Th. Sweets</i> account currant for the neat proceed of 52 bags sold	I	396	19	06	
				473	14	00	
<hr/>							
		Cotton Wool 32 bags Barbado's neat 75C 39 ^{rs} . 14l.	Dr.				
1649.							
Sept.	I	To Cash taken out for provisions at 2 per cent. & paid Brokerage at 1 st .	I	4	15	02	
	R	To <i>Thomas Sweet</i> his Acc ^t currant for the neat proceed carried thither	—	176	13	01	
				181	08	03	
<hr/>							
		<i>John Brown</i> Grocer	Dr.				
1649.							
Septem.	13	To <i>Ginger</i> for 12 bags ungarbled sold him in part of his first Bill for	2	117	10	00	
Novem.	12	To Cash paid him in full of his first Bill—	—	13	07	00	
January	15	To <i>Samuel Whitson</i> for his Bill obligatory accepted per assignment for	3	100	00	00	
	R	To balance due to him by conclude of this acc ^t born to folio 1 & 5 th	—	50	00	00	
				280	17	00	

Leidger of the Factorage Question.

1649.		Per contra Cash	Cr.	l.	s.	d.
Octob.	12	By Ginger paid freight, custom, & charges of 50 bags of West-India Gin.	2	61	00	00
	30	By the said paid garbling the said 50 bags		6	05	00
Nov.	12	By John Brown Grocer paid him in full of his first Bill	2	13	07	00
Ditto		By Baldwin Hodges paid him in full of his Bill of jC Lxxj ^l . xijs.	3	108	04	09
		By Lead paid Carmen and Porters for removing 47 pigs	4		18	04
Dec.	12	By Spanish Tobacco paid freight, custom, and charges of 20 Potacco's		53	04	04
January	29	By Th. Sweet's acc ^t currant paid Joh. Laramoor for 4 M ^c forbearance of jC	1	5	06	08
Febr.	14	By Lead paid for 180 piggs with Excise, custom and charges, as per Jour.	4	357	02	06
Ditto	15	By Thomas Sweet his account currant paid a Bill of exchange	1	100	00	00
		By Fustians paid custom, drumfats, packing, & charg. of 300 p ^s shipt off	4	21	18	00
R		By Gin. Cot. wool, &c. taken out for my provisions, as in Dr. fol 2, 2, 4, 4, 4		40	09	10
R		By Balance remaining in chest born to fol. 1 and 5		41	14	07
				869	11	00

1649.		Ginger per contra	Cr.			
Sept.	13	By John Brown for 12 bag. in sorts w ^t neat 29C 1q ^r 14 ^l sold him at 4 ^{cent}	2	117	10	00
		7 bags large neat 17C-0q ^r -7 ^l at iiij ^l ijs per centum				
		8 bags middle neat 19C-2q ^r -0 ^l at iiij ^l xs per centum				
		2 bags small & dust w ^t 6C-0q ^r -14 ^l at xvij ^l s per cent.				
Nov.	6	By Cash received of Dav. Collis Grocer for the said 3 parcels sold him	2	143	00	00
	28	By Lead for 10 bags middle bartered away for 47 pig. as per Jour.	4	83	05	00
	12	By Ja. Bendwidge for 13 bags of large Ginger w ^t neat 31C 2q ^r 22 ^l sold for	3	129	19	00
R		Remaining unfold 10 bags large Ginger w ^t neat 24C-1q ^r Incirca		473	14	00
		62 bags				

1649.		Cotton Wool for account of Thomas Sweet	Cr.			
Octob.	3	By John Blay Merchant for 32 bags sold w ^t neat 75C 2q ^r 10 ^l at 48 ^s cent.	4	181	08	03
		This under weight lost by allowance of j ^l . per draught 1q ^r 4 ^l				

1649.		Per contra John Brown	Cr.			
Septem.	1	By Thomas Sweet his Account currant owing by him due the 12 Nov.	1	130	17	00
		By the said more due the 14 January following		100	00	00
		By the said due the 25 March next coming		50	00	00
				280	17	00

The Leidger of the Façorage Question.

	(3)				I.	S.	D.
1649. Nov.		Baldwin Hodges Dr.					
	16	To Tho. Sweet his Account currant for 3 Months rebate of the Debt now satisfied ——————	1			07	03
	—	To Cash paid him in full of his said Bill ——————	2			04	09
					171	12	00
1649. January		John Laramore Dr.					
	29	To Spanish Tobacco for 4 Potacco's sold him for ——————	4		109	10	00
	—	To James Bendwidge for an assignment accepted and made over and is R To balance due to him by conclude of this account born to fol. 1 & 5-	3		90	10	00
					40	00	00
					240	00	00
1649. January		Samuel Whitson Dr.					
	15	To Spanish Tobacco for 11 Potacco's weighing neat 93 lb. at 7 ^s . per l. fold him is ——————	4		325	17	00
	—	To Thomas Sweet his Account currant for 3 Months rebate of the second Bill now satisfied ——————	1		1	09	06
					327	06	06
1649. Sept.		Jonas Kemp. Dr.					
	1	To Tho. Sweet his Account currant owing as per Bill obligatory, due the 28 March. ——————	1		240	00	00
1649. Sept.		James Bendwidge Dr.					
	1	To Tho. Sweet his Account currant owing to him due the 17 instant- To the said more due the 28 October following ——————	1		117	05	06
	—				200	00	00
January	10	To Spanish Tobacco for 5 Potacco's sold him to pay as per Journal ———	4		144	00	00
Febr.	2	To Thomas Sweet's Account currant for 3 Months forbearance of ijCl.-	1		4	00	00
	12	To Ginger for 13 baggs of large sold him to pay at 2 and 2 Months—	2		129	19	00
					595	04	06

The Leidger of the Factorage Question.

[illegible]

Leidger of the Factorage Question.

						l.	s.	d.
(4)								
1649.		Fustians Engs Manufacture for Account of <i>Thomas Sweet</i> Dr.						
Sept.	1	100 p ^s . <i>Venet.</i> counterfeit for exportation remaining in the Ware-house						
Octob.	5	To <i>John Blay</i> for 50 p ^s Lancashire Millains at 2 ^l . per p ^s ————			4	100	00	00
January	10	To <i>James Bendwidge</i> for 100 p ^s of Lancashire Osbrow's bought at 1 ^l per p ^s ————			3	100	00	00
		To Cash paid for 12 Drumfats, Custom, Packing, and Charges ————			2	21	18	00
		To the said taken out for my Provisions at 2 per centum ————			2	4	00	00
						225	18	00
<hr/>								
1649.		<i>John Blay</i> Merchant Dr.						
Octob.	3	To Cotton Wool for 12 bags Barbado's sold him as per Journal for ————			2	181	08	03
<hr/>								
1649.		Lead for Account of <i>Thomas Sweet</i> Dr.						
Octob.	5	To <i>John Blay</i> Merchant for ————	50 pigs wt 7 fother jC at xyl xs per foth.	4	81	01	09	
Novem.	28	To Ginger for ————	47 pigs wt 7 foth. 4 1/2 C received in barter					
		for 10 bags of middle ginger	producing as per Journal ————	2	83	00	00	
		To cash paid carmen & porters	for removing the same ————		00	00	04	
		To <i>James Bendwidge</i> for ————	42 pig. wt 6 foth. value payable by him		69	19	00	
		To Cash paid for ————	180 pigs wt 25 fother 15 C 2 qrs and cost		299	00	00	
		To the said paid Excise for ————	one hundred twenty two pigs ————		7	15	00	
		To the said paid custom, &c. of 319 pigs shipt off as per Journal ————			49	17	06	
		To the said taken out for my Provisions at 2 per centum			10	13	06	
					603	00	01	
<hr/>								
1649.		<i>Spanish Tobacco</i> for Account of <i>Thomas Sweet</i> Dr.						
Decem.	12	[20] Potacco's received by Consignation						
		To <i>Tho. Sweet</i> his acc ^t currant for the first cost & charg. as per his letter		1	350	00	00	
		To Cash paid freight, custom and charges as per Journal ————		2	53	04	04	
		To the said taken out for my provisions at 2 per centum ————			11	11	08	
	R	To account currant for the Balance being the neat gains born thither		1	164	11	00	
					579	07	00	

Ledger of the Factorage Question.

[illegible]

New Danger of the Factorage Question.

			i.	s.	d.
The Account removed to new Folio's to begin again will stand thus,					
	Ginger	10 bags large remaining unfold as in folio (2)	2		
	<i>James Bendwidge</i> Dr.				
R	To balance owing by him as in folio 3 brought hither		60	00	00
	<i>Jonas Kemp</i> Dr.				
R	To balance owing by him brought from fol. 3 ^d due 28 March, 1650.		50	00	00
1649.	<i>Cash for Account of Thomas Sweet</i> Dr.				
R	To Balance remaining in Chest brought from folio		41	14	07

New Leidger of the Factorage Question.

				l.	s.	d.
1649.	R	<i>John Brown Grocer.</i> Cr. By Balance due to him payable the 25 March brought from folio—	2	50	00	00
1650.	R	<i>John Laramoor.</i> Cr. By Balance due to him payable the 25 March brought from folio—	3	40	00	00
	R	<i>Thomas Sweet his Account currant.</i> Cr. By Balance brought from folio 1 and here placed to Account — K	1	61	14	07

THE
WEST
INDIES
AND
AFRICA

1649. R. By Robert...
1650. R. By Robert...
1651. R. By Robert...



THE FOURTH
QUESTION,
BEING
A QUESTION
OF
A Ships FREIGHTMENT
WITH
INSTRUCTIONS
To keep Ship Accounts.



THE
QUESTIONS
OF
SHIP FRIGMENTS
WITH
INSTRUCTIONS
To keep Ship Accounts.

Instructions to keep Ship Accounts.

Instructions to keep Ship Accounts.

TH E Books necessary to this purpose are a note or Pocket Book, a Book of the Ships Expence, Charge or Disbursements, of which I shall now speak, a Book of Mariners Wages, and a Freight Book.

Of the Book of the Ships Disbursements.

This Book I advise to be kept in Folio, with two or sometimes three Columns for the conversion and reduction of several Coins; out of the Note-Book into this Book are to be entred (as often as need requires) continually Page after Page, all common Disbursements for the Ships use, which if you think fit may be born over from Leaf to Leaf, or the Sums of these several Folios may be added together in one Page on Debitor side at the end of the Book, as likewise all that the Ship hath made for Freight or otherwise, there brought to Account on Creditor side, and the Account Balanced up, before the doing whereof the Mariners Wages is to be entred out of the Book of Wages, whereof we come next to speak; but observe by the way, that Carpenters and Caulkers work, and Bills for Provision and Furniture, being Numbred or Lettered, may be entred into one Line in the Ships Book with reference thereto.

Of the Book of Mariners Wages.

This Book may be kept in Folio, every man having a particular Account of Debitor and Creditor, with an Alphabet or Kalender at the end of the same, shewing in what Folio his Account is so placed (both Pages being accounted but one Folio) wherein he is to be made Debitor for all paid or lent him (or for dead Mens Goods if he Buys any) and Creditor by the Ship for as much time and Salary as he served for, Balancing with him every Pay day, he subscribing his Name as a Receipt, and for the satisfaction of the Owners, and when any man is discharged, to enter another in his room, and at the end of the Voyage, or as often as you Balance the Ships Books (which some do at every Port, being a prudential course in respect of Mortality, and so carry the Balance forward from Port to Port) all the Wages so paid them is to be transferred out of this Book, with relation thereto, into the Book of the Ships Disbursements.

To Sell Dead Mens Clothes.

The usual course hath been first to take an Inventory, and afterwards to sell at the Mast (by three cries, Who gives most) but the readiest course is to bring them up upon the Deck, and there immediately to sell them, keeping an Account of their Appraisement or value, which said Account may be subscribed by some of the Ships company, as also with an attestation concerning the goods left, if any; this Account is afterwards to be Posted to every mans Debt that Buys, and to the parties Credit deceased, in the Book of Mariners Wages above-mentioned.

To examine Ships Accounts.

The Book of mens Wages clears all Disbursements of that nature, for Victuals they make an abstract of the Charge of Meat, Bread, Drink, &c. and according to the quantity of the men compare the same with 1 pound *per* man a Month, or with the rate of Victuals in *England*, with caution and due regard of Extraordinary Labours, or extraordinary dear rates paid for the same, granting a competent allowance to the Cabbin and sick Men; other grand disbursements for Ships necessities may be cleared by Receipts for the same.

The Form of a Freight-Book.

The Form of a Freight-Book.

			\$	d	c
	100	Brought from the other side—	800	00	00
		The x th ditto laden by <i>James Williams</i> and go consigned to <i>H. Barnslie</i> of Livorn.			
IW N ^o 7	1	Chest marked as in the Margin, and is to pay Freight — \$	12	00	00
		<i>Ditto</i> laden by the said, consigned as above.			
IW N ^o 7, 8, 11, 15, 112,	5	Bales of Cloth to pay Freight \$ 10 per Bale —	50	00	00
		<i>The xiv. Ditto laden by the said, and go consigned to Morgan Read Consul.</i>			
N ^o 13, 7, 5, 6, 8, 9, 10, 12, 15, 17.	10	Hogs-heads of Coppris to pay Freight \$ 5 per h' h' } numbered as in the Margin— \$ }	50	00	00
	116	Peeeces of Goods			
		Sum \$	912	00	00
<p><i>Sometimes these Accounts are to be kept with double Columns for conversion of Forein Coins.</i></p>					

A Fictitious Wast Question of a Ships Freightment.

		A Fictitious Wast Question of a Ships Freightment.		l.	s.	d.
Anno 1651. Dec.	12	William Brown Humphrey Barnes James Williams Thomas Jennings John Collins	The Owners of the Ship Neptune whose names and parts are here expressed, agree jointly to set her to Sea, the Mr. John Collins the 12 of December, bringeth in his Accounts of her charge in setting out, which amounts to vC xCvijl. xij ^s .	597	12	00
At several times he received from the several partners these sums following.						
From William Brown jC xCvijl.				198	00	00
From Humphrey Barnes jC Ll.				150	00	00
From Thomas Jennings xLxl.				49	00	00
From James Williams jC Ll.				150	00	00
				547	00	00
Three of these Owners, namely, John Collins, Humphrey Barnes, James Williams, contract with the rest to Freight and employ the said Ship each $\frac{1}{3}$ on a Voyage to Leghorn and Scandaroon for eight Months certain, or ten Months uncertain, at Three Hundred and Seventy Pounds a Month.						
Febr.	12	The Master of the Ship, John Collins, writes word to the Freighters that he made Freight of several Goods to Leghorn } x jxC xij the exchange at iiij ^s . xd.		912	00	00
Item, he there sold a Cable, a Mainfai and a Boat, which at his return are not placed to account in the Ships Books, and therefore entred here, the value was xvjC xij at Ditto rate — x				612	00	00
March	24	By a Letter of this date, it appears, he made Freight of Jews Goods to Scandaroon x 200 at v.		200	00	00
Anno 1652. Sept.	17	The Ship returning to Livorne the Voyage before she was delivered proved 9 Months, 5 Days long, at 30 Days per Month, under pay of the Freighters at 370 ^l . a Month, who in the Interim Laded and employed her each $\frac{1}{3}$ Tonnage, with stocks of their own. And now the Owners agreed joyntly to let out the said Ship, and Stock of Fifty Thouland Dollers to the Turkey Company, upon Cambio Maritimo or Bottomree to lade Currance at Zaunt at v ^l . per Tonn Freight and the Stock to be repaid again at the delivery of the Currance at 6 Shillings the Doller.				
Febr.	14	The Ship took in 450 Tonns of Currance at Zaunt there laden by the Turkey Companies Factors, which were without any Damage sale unladen the 14 of February, the Freight amounts to		2250	00	00

A Fictitious Wast Question of a Ships Freightment.

			l.	s.	d.
1652. Feb.	14	The Master having spare room likewise, laded 7 Tonns upon his own Account and Adventure to pay 5 ^{l.} per Tonn Freight	35	00	00
		Item, passing by Livorn he there took in several peece Goods, the whole were to pay £ 150 Freight which he receives at home at <i>iiij^{s.} vjd.</i> per Doll.	33	15	00
	28	To pay off the Mariners he receives from the Turkey Company in part <i>ij</i> Ma pounds	2000	00	00
March,	2	He renders the Owners an Account of the value of three Thousand and Eleven Pounds, disbursed on the Ship in the term of the Voyage	3011	00	00
		Item, an Account of <i>Lxxj^{l.} ij^{s.}</i> Sterling still due to dead mens Friends, which he is to be allowed, and undertaketh to pay upon lawful demands	71	02	00
		The Owners desire him to set the Ship to Sea again, and conclude to come to Account, and pay their Proportions when they Balance the Accounts, whereupon he disburses for her Careening and other necessities as per Account <i>iiij^C xcviij^{l.} iij^{s.}</i>	497	03	00
		Item, there is still due to several Trades-men for Provisions taken up by Bills <i>iiij^C xiiij^{l.} xvij^{s.}</i>	413	17	00
		Item, there is due to <i>Humphrey Barnes</i> for Port of Letters and Charges at meetings, which the Ship is to allow <i>iiij^{l.} iij^{d.}</i>	03	00	03
		More that the Freighters are to allow	02	00	00
	24	The Ship being liked of by the State, they buy her, being val. at <i>iiij</i> Ma <i>L^{l.}</i>	3050	00	00
		Whereof per the consent of the Owners, the Treasurers of the Navy pay <i>William Brown</i> One Thousand pound down in hand	1000	00	00
		Whereof he is to be Accountable to the rest for their Parts, when the Accounts are Balanced.			
		Item, the Commissioners of the Navy out of the value of the said ship have contracted to pay the several Creditors or Trades men for their Provisions, amounting to Four Hundred and Thirteen Pounds Seventeen Shillings, from whom they are to demand satisfaction	413	17	00
		One of the Owners, viz. <i>James Williams</i> being a Royalist, the Parliament have Sequestred his part of the Ships Appraisement (the value of the Provisions first deducted out of the whole) and is	659	00	09
		Item, his $\frac{1}{4}$ part of 250 ^{l.} still due from the Turkey Company is attached and condemned in their hands for Debts owing	62	10	00
		And the said Ship enters into the Publick service, the said <i>James Williams</i> being gone and hath left no visible Estate.			
		The Question proposed is, to have an Account of these Transactions stated, and having drawn the same to a Balance, to make an exact division of the Debts standing out, and of the 1000 ^{l.} received per <i>William Brown</i> , according to each Owners Interest and suitable to the justice and equity of the Account, that each Owner may know what he hath to pay or receive, and to or from whom, to avoid Law controversies and Arbitrations without allowance of any Interest for matters past.			

Journal parcels to the said Ship Question.

Journal parcels to the said Ship Question.			l.	s.	d.
December the 12 th Anno 1651.			l.	s.	d.
2	Dr	William Brown for the sum of $jC \times Cix^l. iij^s.$ and is for $\frac{1}{3}$ of vC } $\times Cvij^l. xij^s.$ the Ships charge in setting out	199	04	00
2	Dr	Humphrey Barnes for his $\frac{1}{3}$ of the said $jC \times Lix^l. viij^s.$	149	08	00
2	Dr	James Williams for his $\frac{1}{3}$ of the said	149	08	00
2	Dr	Thomas Jennings for his $\frac{1}{3}$ of the said	49	16	00
1	Dr	John Collins for his $\frac{1}{3}$ of the said	49	16	00
1	Cr	Ship Neptune for the particulars above	597	12	00
Ditto					
1	Dr	John Collins Commander of the said Ship for the sum of $vC \times Lvij^l.$ and is for so much received by him at times of the severall Owners towards setting out the said Ship.			
2	Cr	William Brown received of him $jC \times Cvij^l.$	198	00	00
2	Cr	Humphrey Barnes received of him $jC L^l.$	150	00	00
2	Cr	James Williams received of him $jC L^l.$	150	00	00
2	Cr	Thomas Jennings received of him $\times Lix^l.$	49	00	00
			547	00	00
Ditto					
1	Dr	Ship Neptune } For the sum of $vC \times Cvij^l. xij^s.$ and is for so much by him }			
2	Cr	John Collins } disbursed to set the said Ship to Sea as per his Account delivered in to the Owners }	597	12	00
February the 12 th					
1	Dr	John Collins for the sum of $ijC \times Ciiij^l. xvjs. viij^d.$			
2	Cr	Humphrey Barnes for the sum of $Lxxiiij^l. ix^s. iij^d.$ and is for his $\frac{1}{3}$ part of $\pounds 912$ outward Freight to Livorn at $iiij^s. x^d.$ per Doller, is	73	09	04
2	Cr	James Williams for his $\frac{1}{3}$ part of the said the other $\frac{1}{3}$ appropriates to John Collins, and therefore not placed to Account.	73	09	04
1	Cr	Ship Neptune for the Sum of $jC \times Lvij^l. xvij^s.$ and is for $\pounds 612$ by him received for Ships necessaries sold at Livorn	147	18	00
			294	16	08
The xxiiij th of March					
1	Dr	John Collins for the sum of $xxxiiij^l. vjs. viij^d.$ and is for $\frac{2}{3}$ of $\pounds 200$ freight made of Jews goods to Scanderoon at $v^s.$ per Doller			
2	Cr	Humphrey Barnes for his $\frac{1}{3}$ part thereof $\pounds 66\frac{2}{3}$ is	16	13	04
2	Cr	James Williams for his $\frac{1}{3}$ part $\pounds 66\frac{2}{3}$	16	13	04
			33	06	08

Journal parcels to the said Ship Question.

		The 17 September, (1652.)			l.	s.	d.
1	Dr	John Collins for the sum of <i>jMajC xxxl xjs. jd.</i> and is for his $\frac{1}{3}$ of	l.	s.	d.		
		9 Months, 5 Days, Freightment at 370l. per Month	1130	11	01		
2	Dr	Humphrey Barnes for his $\frac{1}{3}$ of the said Freight	1130	11	01		
2	Dr	James Williams for his $\frac{1}{3}$ of the said Freight	1130	11	01		
1	Cr	Ship Neptune for her Freightment due as above	3391	13	03	3391	13 03
February 14 th							
2	Dr	Turky Company } For the sum of <i>ijMa ijC Ll.</i> and is for Freight of 450					
1	Cr	Ship Neptune } Tonn of Currance from Zaunt home at <i>v^l</i> . per Tonn	2250	00	00	2250	00 00
Ditto							
1	Dr	John Collins } For the sum of <i>Lxviij^l xv^s</i> . and is for these particulars,					
1	Cr	Ship Neptune } For Freight of 7 Tonn of Currance upon his own Account					
		at <i>v^l</i> . per Tonn	35	00	00		
		Item, for Freight of piece Goods from Livorn \pounds 150 received					
		at <i>iiij^s. vjd.</i> per Dollar	33	15	00		
			68	15	00	68	15 00
Ditto the xxviij th							
1	Dr	John Collins } For the sum of <i>ijMa</i> Pounds, and is for so much recei-					
2	Cr	Turky Company } ved by him from them in part to pay off the Mariners	2000	00	00	2000	00 00
Ditto							
1	Dr	Ship Neptune } For the sum of <i>iiijMa vC Lxxix^l. v^s</i> and is for these parti-					
1	Cr	John Collins } culars following,					
		Disburfed abroad the whole term of the Voyage	3011	00	00		
		For so much still due to dead Mens Wages which he under-					
		takes to satisfie <i>Lxxj^l. ijs.</i>	71	02	00		
		Disburfed to fet the Ship to Sea again	497	03	00		
			3579	05	00	3579	05 00
Ditto.							
1	Dr	Ship Neptune					
2	Cr	Account of severall Tradesmen } For the sum of <i>iiijC xiiij^l. xvij^s</i> . and is					
		taken up for the use of the said Ship } for so much due to them for Provisions					
			413	17	00	413	17 00
Ditto							
1	Dr	Ship Neptune for the sum of <i>iiij^l. iiij^d</i> . and is for so much					
		disburfed in Port of Letters and Meetings	03	00	03		
2	Dr	James Williams for his $\frac{1}{3}$ of <i>ij^l</i> . so disburfed to be born by the					
		three Freighters, and is <i>xiiij^s iiij^d</i> .	00	13	04		
1	Dr	John Collins for his $\frac{1}{3}$ part of the said	00	13	04		
2	Cr	Humphrey Barnes for the Particulars above	04	06	11	04	06 11
The xxiiij th March							
3	Dr	Parliament } For the sum of <i>iiijMa Ll.</i> and is for the full value and					
1	Cr	Ship Neptune } appraisement of the said Ship; which the Commissio-					
		ners of the Navy have bought for publick service	3050	00	00	3050	00 00

Leidger of the Factorage Question.

		The xxliij th March, 1652			l. s. d.			l. s. d.		
(3)	Dr	William Brown for the sum of One Thousand Pounds, and is for so much received by him from the Treasurers of the Navy, per order of the Committee in part of the Ships value	1000	00	00					
2	Dr	Account of several Trades-men for the sum of iiij th xiiij th xviij th and is for so much they are to receive from the Parliament in payment for their provisions out of the Ships value	413	17	00					
2	Dr	James Williams for his $\frac{1}{4}$ of the Ships Appraisement sequestred per order of Parliament, and is (the value of the provisions abated out of her full Appraisement)	659	00	09					
3	Cr	Parliament for the particulars above	2072	17	09	2072	17	09		
<hr/>										
Ditto.										
2	Dr	James Williams } For the sum of Lxij th xs. and is for $\frac{1}{4}$ of the Ba-								
2	Cr	Turky Company } lance still due from them attatched and condemned in their hands				62	10	00		
<hr/>										
The Balance of the former Account brought from the Leidger. and entred here.										
	Dr	Ship Neptune for the sum of iiij th Ma jxC xij th iij th and is for the Balance or Dividend, to be divided distributively amongst the Owners.								
	Cr	William Brown for his $\frac{1}{4}$ of the said	1637	08	00					
	Cr	Humphrey Barnes for his $\frac{1}{4}$ of the said	1228	01	00					
	Cr	James Williams for his $\frac{1}{4}$ of the said	1228	01	00					
	Cr	Thomas Jennings for $\frac{1}{4}$ of the said	409	07	00					
	Cr	John Collins for his $\frac{1}{4}$ of the said	409	07	00					
			4912	04	00	4912	04	00		
<hr/>										
	Dr	Account of Balance for the sum of jMa vjC xcviij th xj th jx ^d .								
	Cr	Parliament owing upon that Account	977	02	03					
	Cr	Turky Company owing by them	187	10	00					
	Cr	James Williams owing by him	533	19	06					
			1698	11	09	1698	11	09		
<hr/>										
	Dr	Thomas Jennings owing to him	408	11	00					
	Dr	John Collins owing to him	461	05	03					
	Dr	William Brown owing to him	636	04	00					
	Dr	Humphrey Barnes owing to him	193	11	06					
	Cr	Balance for the particulars above	1698	11	09	1698	11	09		

L 2

The Analysis of a Ship Account.

In some Ships the Merchants or Owners lay in Goods for the use of the Mariners, in this case in the Book of Wages enter

Dr. The Goods in several Accounts, as Stockings, Waistcoats, Monmouth-caps, Shoes, &c. for the Prices set upon them.

Cr. The Account of Cargazoon for whole Account the said Goods are laid in.

The Goods sold to Mariners upon
Account of their Pay, or to others }
upon time } Dr. The Mariners or Buyers.
Cr. The Goods.

If for ready Money Dr. the Goods (and Dr. Cash if it be needful to keep any such Account)

Part of these Goods unfold at the
Ships return when the Account is }
to be closed } Dr. Account of Cargazoon.
Cr. The Goods for their first prizes.

Gain }
Loss } By the said Goods. }
Dr. The Goods.
Cr. the Account of Cargazoon.
Dr. the Account of Cargazoon.
Cr. the Goods.

To conclude the Balance of this Account of Cargazoon shews how much the Captain or Purser is to make good to the Adventurer or owners, for the quantities or particulars sold.

And if the said Goods are unvalued at first, or the Account stated without any relation to their costs, then will the Account thereof be like some of the Sopracargo's Accounts in the second Question.

20

10-10-1964

[illegible]

Page 10

SECRET

THE UNIVERSITY OF CHICAGO

1. The first part of the document is a list of names and their corresponding dates. The names are: John Doe, Jane Smith, and Bob Johnson. The dates are: 1/1/2020, 2/1/2020, and 3/1/2020.

10-10-1944

The Division.

1843

1255-1256

[Faint, illegible text at the bottom of the page]

[Faint, illegible text at the bottom of the page]

1964

100

100

10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044

The principal results are as follows:

For the purpose of this study, the data were collected from the following sources:

...to the fact that the ... of the ...

— 10 —

Wash. State Lib. and Arch. Div. 10-20-1964

100-443887-100

...for the ... of the ...

— Days' Feigning —

20. The land is free of all taxes and charges.

1. The first of these is the fact that the majority of the population of the United States is now living in urban areas. This is a result of the process of urbanization, which has been going on since the beginning of the 20th century. The population of the United States has increased from about 100 million in 1900 to over 200 million in 1950, and this increase has been concentrated in the urban areas. The majority of the population of the United States is now living in urban areas, and this has a number of important consequences for the country. One of the most important is that it has led to the development of a new type of government, the metropolitan government. This is a government that is responsible for the entire metropolitan area, and it is responsible for the provision of services to the entire area. This is a new type of government, and it is a result of the process of urbanization. The second of the factors mentioned above is the fact that the majority of the population of the United States is now living in urban areas. This is a result of the process of urbanization, which has been going on since the beginning of the 20th century. The population of the United States has increased from about 100 million in 1900 to over 200 million in 1950, and this increase has been concentrated in the urban areas. The majority of the population of the United States is now living in urban areas, and this has a number of important consequences for the country. One of the most important is that it has led to the development of a new type of government, the metropolitan government. This is a government that is responsible for the entire metropolitan area, and it is responsible for the provision of services to the entire area. This is a new type of government, and it is a result of the process of urbanization.

100-443887-100

Leidger of the Ships Question.

(1)		Anno 1651		Ship Neptune.		Dr.		Pag. Ledger Creation.		l.		s.		d.	
Decem.	12	To John Collins for Monies disbursed to set her out				1		597	12	00					
1652.	28	To the said for disbursements abroad the term of the Voyage						3011	00	00					
Febr.		To the said due to dead mens Wages which he undertakes to pay						71	02	00					
		To the said for disbursements to set her to Sea again						497	03	00					
		To Account of several Trades men for Provisions taken up				2		413	17	00					
Ditto.		To Humphrey Barnes for Port of Letters and Meetings by him expended						03	00	03					
								4593	14	03					
		R To the Owners distributively for the Balance being their Dividend						4912	04	00					
								9505	18	03					
<i>The Division.</i>															
		To William Brown for his $\frac{1}{3}$ part of the said						1637	08	00					
		To Humphrey Barnes for his $\frac{1}{3}$ of the said						1228	01	00					
		To James Williams for his $\frac{1}{3}$ of the said						1228	01	00					
		To Thomas Jennings for his $\frac{1}{3}$ of the said						409	07	00					
		To John Collins for his $\frac{1}{3}$ of the said						409	07	00					
								4912	04	00					
<i>John Collins Commander and Owner of $\frac{1}{3}$</i>															
1651.															
Decem.	12	To Ship Neptune for $\frac{1}{3}$ of her setting out to Sea				1		49	16	00					
		To William Brown received towards his part of the Ships setting out				2		198	00	00					
		To Humphrey Barnes for his part of the said						150	00	00					
		To Thomas Jennings received towards his part of the said						49	00	00					
		To James Williams received for his part of the said						150	00	00					
Febr.	12	To Humphrey Barnes for his $\frac{1}{3}$ of \pounds 912 outward Freight to Livorn						73	09	04					
		To James Williams for his $\frac{1}{3}$ of the said						73	09	04					
		To Ship Neptune for Provisions and furniture sold at Livorn						147	18	00					
March.	24	To Humphrey Barnes for $\frac{1}{3}$ of \pounds 200 Freight to Scandaroon						16	13	04					
(1652)		To James Williams for his $\frac{1}{3}$ of the said						16	13	04					
Sept.	17	To Ship Neptune for $\frac{1}{3}$ part of 9 Months, 5 Days Freightment				1		1130	11	01					
		To the said for Freight of peece Goods and Currance						68	15	00					
Febr.	28	To Turkey Company received of them to pay the Mariners				2		2000	00	00					
		To Humphrey Barnes for $\frac{1}{3}$ part of \pounds 1. Port of Letters							13	04					
		R To Balance due to himself						461	05	03					
								4586	04	00					

Leidger of the Ships Question.

					l.	s.	d.
1651.		Per contra the said Ship	Cr.				
Decem.	12	By William Brown and Owners for their parts to set her out 2, 2, 2, 2-	I	597	12	00	
Febr.	12	By John Collins for Ships necessities sold at Livorn	I	147	18	00	
1652.							
Sept.	17	By the said for $\frac{1}{3}$ of 9 Months, 5 Days Freightment at 37 ^{ol.} per Mo—	—	1130	11	01	
	—	By Humphrey Barnes for his $\frac{1}{3}$ of the said Freightment	2	1130	11	01	
	—	By James Williams for his $\frac{1}{3}$ of Ditto Freight	—	1130	11	01	
Febr.	14	By Turkey Company for Freight of 450 Tonn of Currance	—	2250	00	00	
	—	By John Collins for Freight of piece Goods and Currance	—	68	15	00	
March	24	By the Parliament for her value sold to the Publique	3	3050	00	00	
				9505	18	03	

1651.		John Collins	Cr.				
Decem.	12	By Ship Neptune for Moneys disbursed to set her out	I	597	12	00	
1652.							
Febr.	28	By the said for disbursements abroad, due to dead Men for their } Wages, and to set her out again	—	3579	05	00	
	—	By the said for $\frac{1}{12}$ of the Dividend	—	409	07	00	
				4586	04	00	

Leidger of the Ships Question.

(2)

Anno					l.	s.	d.
1651.		William Brown Owner of $\frac{1}{2}$	Dr.				
Decem.	12	To Ship Neptune for the $\frac{1}{2}$ of her setting out		1	199	04	00
1652.							
March	24	To the Parliament received per him in part of the Ships appraisement		3	1000	00	00
	R	To Balance due to himself			636	04	00
					1835	08	00
1651.		Humphrey Barnes $\frac{1}{4}$ part Owner	Dr.				
Decem.	12	To Ship Neptune for $\frac{1}{4}$ of her charge in setting out		1	149	08	00
1652.							
Sept.	17	To the said for $\frac{1}{2}$ part of 9 Months, 5 Days Freightment			1130	11	01
	R	To Balance due to himself			192	11	06
					1472	10	07
1651.		James Williams $\frac{1}{4}$ part Owner	Dr.				
Decem.	12	To Ship Neptune for $\frac{1}{4}$ of her setting to Sea		1	149	08	00
1652.							
Sept.	17	To the said for $\frac{1}{2}$ of 9 Months, 5 Days Freightment			1130	11	01
Febr.	28	To Humphrey Barnes for $\frac{1}{2}$ part of $\frac{1}{4}$ paid Port of Letters		2		13	04
March	24	To the Parliament for $\frac{1}{4}$ of the Ships appraisements sequestred per order		3	659	00	09
		To Turkey company for $\frac{1}{4}$ of their Balance attached and condemned		2	62	10	00
					2002	03	02
1652.		Account of several Trades-men	Dr.				
March	24	To Parliament receivable from the Treasurers of the Navy		3	413	17	00
1651.		Thomas Jennings $\frac{1}{2}$	Dr.				
Decem.	12	To Ship Neptune for $\frac{1}{2}$ of her setting to Sea		1	49	16	00
	R	To Balance due to himself			408	11	00
					458	07	00
1652.		Turkey Company	Dr.				
Febr.	14	To Ship Neptune for Freight of 450 Tonn of Currance		1	2250	00	00

Leidger of the Ship Question.

				l.	s.	d.
1651 Decemb.	12	By John Collins paid him towards setting out $\frac{1}{3}$ ----- By Ship Neptune for $\frac{1}{3}$ of the Dividend -----	Cr. I	198 1637 ----- 1835	00 08 ----- 08	00 00 ----- 00
<hr/>						
1651. Decemb. Febr. March	12 12 24	By John Collins paid him towards setting out $\frac{1}{4}$ of the Ship ----- By the said for $\frac{1}{3}$ of \$ 912 outward Freight ----- By the said for $\frac{1}{3}$ of \$ 200 Freight to Scandaroon -----	Cr. I I ---	150 73 16 ----- 04	00 09 13 ----- 06	00 04 04 ----- 11
1652 Febr.	28	By Ship Neptune and Freighters for disbursements for port of Let- } ters and Meetings as in their Accounts in Dr. fol. 1, 2, 2 ----- }	---	04 ----- 1228	06 ----- 01	11 ----- 00
		By Ship Neptune $\frac{1}{4}$ of the Dividend -----	---	1472 -----	10 -----	07 -----
<hr/>						
1651 Decemb. Febr. March	12 12 24 R	By John Collins paid him towards $\frac{1}{4}$ of the Ships setting out ----- By the said for $\frac{1}{3}$ of \$ 912 outward Freight to Livorn ----- By the said for $\frac{1}{3}$ of \$ 200 Freight of Jews Goods ----- By Ship Neptune for $\frac{1}{4}$ of the Dividend ----- By Balance owing by him -----	Cr. I --- --- --- ---	150 73 16 1228 538 ----- 2002	00 09 13 01 19 ----- 03	00 04 04 00 06 ----- 02
<hr/>						
1652. Febr.	28	By Ship Neptune for provisions taken up -----	Cr. ---	413 -----	17 -----	00 -----
<hr/>						
1651. Decemb.	12	By John Collins paid towards $\frac{1}{12}$ of the Ships setting to Sea ----- By Ship Neptune for $\frac{1}{12}$ of the Dividend -----	Cr. I ---	49 409 ----- 458	00 07 ----- 07	00 00 ----- 00
<hr/>						
1652. Febr. March	28 24	By John Collins paid him in part of Freightment ----- By James Williams for $\frac{1}{4}$ of the Balance attached in their hands ----- By Balance owing by them -----	Cr. I 2 ---	2000 62 187 ----- 2250	00 10 10 ----- 00	00 00 00 ----- 00

Leidger of the Ship Question.

		l.	s.	d.
(3)	24			
1652.				
March				
Parliament				
To Ship Neptune for her value or appraisement		3050	00	00
Account of Balance				
To James Williams owing by him		533	19	06
To Turkey Company owing per them		187	10	00
To the Parliament due upon that Account		977	02	03
		1698	11	09
The Division of the former Balances according to the Equity of the Account.				
James Williams				
To Balance owing per him as above		533	19	06
Turkey Company				
To Balance owing per them		187	10	00
Parliament				
To Balance due upon the foot of that Account		977	02	03

Leidger of the Ship Question.

(3)

1652.
March

Per contra the Parliament.

Cr.

24	By William Brown paid him per the Treasurers of the Navy	2	1000	00	00
—	By Account of Artificers payable to them for their provisions	—	413	17	00
—	By James Williams for $\frac{1}{2}$ of the Ships value sequestred	—	659	00	09
R	By Balance due upon this Account	—	977	02	03
			3050	00	00

Balance per contra

Cr.

	By Thomas Jennings owing to him	408	11	00
	By John Collins owing to him	461	05	00
	By William Brown owing to him	636	04	00
	By Humphrey Barnes owing to him	192	11	06
		1698	11	06

Per contra James Williams

Cr

	By John Collins for his proportion of this Debt when recovered, or Loss } if unrecoverable	59	06	08
	By Thomas Jennings for his proportion of the said	59	06	08
	By Humphrey Barnes for his share of the said	177	19	10
	By William Brown for his proportion of the said	237	06	05
		533	19	06

Per contra the Division of the Turkey Comp^a Debt

Cr

	By John Collins for his proportion of the said when paid in	20	16	08
	By Thomas Jennings for his proportion of the said	20	16	08
	By Humphrey Barnes for his proportion of the said	62	10	00
	By William Brown for his proportion of the said	83	06	08
		187	10	00

The Division.

	By John Collins for his proportion of the said when paid in	108	11	04
	By Thomas Jennings for his proportion of the said	108	11	04
	By Humphrey Barnes for his part of the said Balance	325	14	01
	By William Brown for his part of the said	434	05	06
		977	02	03

Leidger of the Ship Question.

	Dr.	l.	s.	d.
<i>William Brown</i>				
To <i>James Williams</i> for the proportion of his debt		237	06	05
To Turkey Company for the Proportion of the Balance owing by them		83	06	08
To the Parliament for the proportion of that Balance due to him when paid in		434	05	06
To <i>Humphrey Barnes</i> for the Balance of this Account receivable from him in ready Money		436	16	07
		1191	15	02
<i>John Collins</i>	Dr.			
To <i>James Williams</i> for the proportion of his debt		59	06	08
To Turkey Company for the proportion of that debt due to himself		20	16	08
To the Parliament for the proportion of that Balance due to himself		108	11	04
To <i>William Brown</i> for the proportion of the 1000 ^l receivable from him in ready Money		111	02	07
To <i>Humphrey Barnes</i> for the foot of this Account receivable from him in ready Money		161	08	04
		461	05	03
<i>Thomas Jennings</i>	Dr.			
To <i>James Williams</i> for the share of his debt		59	06	07
To Turkey Company for the proportion of their debt		20	16	08
To the Parliament for the proportion of their debt		108	11	04
To <i>William Brown</i> for the proportion of the 1000 ^l receivable from him in ready Money		111	02	03
To <i>Humphrey Barnes</i> for the foot of this Account due from him in ready money		108	14	02
		408	11	00
<i>Humphrey Barnes</i>	Dr.			
To <i>James Williams</i> for the proportion of his debt		177	19	10
To Turkey Company for the proportion of their debt		62	10	00
To the Parliament for the proportion of their Balance		325	14	01
To <i>William Brown</i> for the proportion of the 1000 ^l receivable from him in ready Money		333	06	08
		899	10	07

Leidger of the Ship Question.

		l.	s.	d.
<i>Per contra William Brown</i>				
		Cr.		
<i>The Division of the 1000^l. received per him from the Parliament.</i>				
R	By <i>John Collins</i> for his proportion of the said payable in ready Money—	111	02	03
	By <i>Thomas Jennings</i> for his proportion of the said—	111	02	03
	By <i>Humphrey Barnes</i> payable to him for his proportion—	333	06	08
	By Balance due to himself as it stands in the former Account—	636	04	00
		1191	15	02
<hr/>				
<i>Per contra</i>		Cr.		
R	By Balance due to himself, as in the former Account—	461	05	03
<hr/>				
<i>Per contra</i>		Cr.		
R	By Balance due to himself as in the former Account—	408	11	00
<hr/>				
<i>Per Contra</i>		Cr.		
R	By Balance due to himself—	192	11	06
	By <i>William Brown</i> payable to him to Balance his Account—	436	16	07
	By <i>John Collins</i> payable to him to Balance his Account—	161	08	04
	By <i>Thomas Jennings</i> payable in ready Money to Balance his Account—	108	14	02
		899	10	07

... ..

[Faint, illegible handwritten notes]

01

3) Belated due to himself as in the former answers

[Faint, illegible handwriting]

The Fifth Q U E S T I O N.

A Merchant of *London*, namely *John Bostwick*, desires to see an Account of double Exchange stated upon these suppositions and rates following.

1. He draws upon his friends Factor or Correspondent at *Lixborn*, Duccats 6000 at several prices, whereof the *medium* was 53¹_d. payable at *Usance*.
2. He remits to his Correspondent at *Venetia* 1200^l. Sterling at 48^d. the Duccat *di Banco*.
3. The Factor at *Lixborn* adding $\frac{1}{2}$ per centum provisions of the first Draught and $\text{£ } 5$ paid Brokerage and Port of Letters, draws the Balance of his Account on the Factor at *Sivil*, at $\text{£ } 106$ for $\text{£ } 100$ in *Sivil*.
4. The Correspondent at *Venetia* deducting out of the first remittance to him his provisions at $\frac{1}{2}$ per centum and $\text{£ } 7$ paid Brokerage and Port of Letters, makes over the Balance in his hands to the Factor at *Naples* at $\text{£ } 100$ *Venetia* for $\text{£ } 101$ at *Naples*.
5. The Factor at *Sivil* adding provisions at $\frac{1}{2}$ per centum and $\text{£ } 5$ — 122 Marveides paid Brokerage and Port of Letters draws the Balance of his Account on the Factor at *Genoa*, at 442 Marveides for 1 Crown of the Sun.
6. The Factor of *Naples* deducting out of the remittance made to him his provisions at $\frac{1}{2}$ per centum and $\text{£ } 6$ — 48 paid Brokerage and Port of Letters makes over the Balance in his hands to *John Bostwick* Merchant of *London* at 68 Pence the Duccat.
7. The Factor at *Genoa*, adding to the Draught made upon him x 40 and 58 Sols for his Provisions at $\frac{1}{2}$ per centum and Brokerage and Port of Letters, draws the Balance of his Account on *John Bostwick* Merchant at *London*, at 83 Pence Sterling the Crown of the Sun.

Item, *John Bostwick*, in the Term of these Exchanges, disbursed in Brokerage of his *Lixborn* draught, &c. and in Port of Letters 3^l. — 2^s. — 3^d. Sterling.

The question propounded is to know his Gain or Loss by these Exchanges.

The process of the work may be seen by the relative figures; The Answer is, he gained 137^l. — 10^s. — 00^d. Sterling by industry with other mens Monies which hath lain in his own hand the whole Tract of time.

The Coins of these places are according to the Map of Commerce.

<i>Venetia</i> —	24 Gros	} make 1 £ or Duccat.
<i>Lixborn</i> —	400 Racs	
<i>Sivil</i> —	375 Marveides	
<i>Naples</i> —	100 Grains	
<i>Genoa</i> —	68 Sols	make 1 x or Crown.

Leidger of the Question of Exchange.

<p><i>John Bostwick Merchant of London</i> or <i>Ditto</i> his Account of Cash.</p>		Dr.	
(1)	To Account of Exca for <i>Lixborn</i> , draw on the Factor } there, the Exc ^a at 53 ¹ / ₄ d. the Duccat ————— } £ 6000 ————	Sterling	l. s. d. 1337---10---00
(6)	To Account of Exca for <i>Naples</i> remitted home by the Fa- } ctor there, the Exc ^a at 68 ^d . per Duccat ————— } £ 5976 ————		1693---04---00 3030---14---00
<p>Account of Exc^a for <i>Lixborn</i></p>		Dr.	
(3)	To Account of Exc ^a for <i>Civil</i> drawn on the Factor there at £ Mar. £ 106 here for £ 100 there ————— £ 5683-361-3		6025---
<p>Factor at <i>Sivil</i>, or Account of Exc^a for <i>Ditto</i> place</p>		Dr.	
(5)	To Factor at <i>Genoa</i> drawn by the Factor here on him at } 442 Marveides for 1 Crown of the Sun ————— X } 4846---18---£	£ Marv.	5712---00---
<p>Account of Exchange for <i>Venetia</i></p>		Dr.	
(2)	To <i>John Bostwick</i> , Merchant of <i>London</i> , remitted hither } by him at 48 ^d . the Duccat <i>di Banco</i> ————— } l. s. d. £ 6000-00-00	£ grosses.	6000-00-00
<p>Account of Exchange for <i>Genoa</i> or Factor there</p>		Dr.	
(7)	To <i>John Bostwick</i> Merchant of <i>London</i> for the Balance } drawn on him at 83 ^d . Sterling the Crown of the Sun ————— } l. s. d. £ 1690-01-9 X	Cr. Sols.	4887-00---
<p>Account of Exchange for <i>Naples</i>.</p>		Dr.	
(4)	To Factor at <i>Venetia</i> remitted hither per him at £ 100 } there for £ 101 here is ————— } £ 5963-00-00	£ gr.	£ grains. 6022-63---

Leidger of the Question of Exchanges.

		Per contra.	Cr.	
(2)	By Account of Exc ^a for <i>Venetia</i> remitted to the Factor } there at 48 ^d the Duccat <i>di Banco</i> —————	Sterling. } £ 6000	l. s. d.	1200--00--00
(7)	By Account of Exc ^a for <i>Genoa</i> drawn by the Factor there } at 83 Pence Sterling the Crown of the Sun—————	X 4887--		1690-01--09 3--02--03
	Paid Brokerige of the <i>Lixborn</i> draught Port of Letters, &c.—————			137--10--00
R	By Balance gained by these Exchanges—————			3032-14--00
		Factor at <i>Lixborn</i> , or Account of Exc ^a for <i>ditto</i> place	Cr.	
		Sterling l. s. d.		
(1)	By <i>John Bostwick</i> Merchant of <i>London</i> , drawn by him—————	1337--10--00		6000--00--00
	By provisions at $\frac{1}{2}$ per centum to be added is—————			20--00--00
	By Brokerige and Port of Letters to be added—————			5--00--00
				6025--
		Per contra	Cr.	
(3)	By Factor at <i>Lixborn</i> drawn by him at £ 106 there for £ 100 here £ 6025		£ Marv.	5683-361--
	By Provisions to be added at $\frac{1}{2}$ per centum—————			22-267--
	By Brokerige and Port of Letters to be added—————			5-122--
				5712-00--
		Per contra Factor at <i>Venetia</i>	Cr.	
		By provisions to be deducted at $\frac{1}{2}$ per centum—————		30--00--
		By Brokerige and Port of Letters—————		7--00--
(4)	By Factor at <i>Naples</i> remitted the Balance thither at } £ 100 here for £ 101 is there—————	£ groils } 6022--63-		5963--00-- 6000--00--
		Factor at <i>Genoa</i>	Cr.	
(5)	By Factor at <i>Sevill</i> drawn by him at 442 Marveides the—	£ Marv. } 5712--00-X	Cr. Sols.	4846---10
	Crown of the Sun is—————			40--58
	By provisions at $\frac{1}{2}$ per centum Brokerige and port of Letters to be added—X			4887--00--
		Factor at <i>Naples</i> .	Cr.	
		By provisions to be deducted at $\frac{1}{2}$ per centum—————	£	£ grains. 40--15
		By Brokerige and Port of Letters—————	£	6--48
(6)	By <i>John Bostwick</i> Merchant at <i>London</i> remitted the Balance to him at 68 pence the Duccat—————	Sterling 1693 ¹ .-4 ^s .-0	£	5976--00 6022--63--

THE [illegible] OF [illegible]

AND [illegible]

IN [illegible]

BY [illegible]

AND [illegible]

IN [illegible]

AND [illegible]

IN [illegible]

A N
Easie Partable Account

BETWEEN

Three D Y E R S:

WHICH MAY SERVE

As an **INTRODUCTION** to **BEGINNERS,**

And being well understood,

Affords sufficient variety and Knowledge for the Stating

OF THE

ACCOUNTS of most PARTNERSHIPS.

The Wast-Book of the Partable Account of a Dye-house.

Having observed that some Dyers, through their unskilfulness in Accounts Irregular small Books, neglect in Ballancing the same, not heeding that Book-Debts and Accounts intermitted 6 Years or more, are irrecoverable by the Statute of Limitation; and unwary agreements made by word of Mouth: without so much as a Memorandum in Writing signed concerning the same, have fallen into great Controversies, and lost their Estates thereby. For their Instruction, I have framed the easie Partable Account following, which well understood, may be a good Introduction to beginners, and as fit for all sorts of Traders, as if an account had been suted to their own particular concernment.

January 15th 1664.

Three Dyers, viz. Adam Barker, Charles Doble, and Edward Franklin, enter into an equal Copartnership; Adam Barker hath in Stock namely, Utenfils in the Dye-house, as Coppers, Fatts, Iron, and Plummers work, &c. appraised at

234 13 00

And are to be maintained and left worth so much.

Thirty Chaulder of Coal, at 20s.

30 00 00

Ten Cask of Argal neat 90C — 00qrs. — 27^l. at 30s. per Centum

135 07 00

He hath a Lease of the Dye house, and is to be allowed 100^l. Annually for Rent, and 'tis agreed to allow him it, as so much put into Stock, the first Years Rent is

100 00 00

Charles Doble brought into Stock

500 00 00

3 Tonns of Allom at 25^l.

75 00 00

1 Tonn of Brasil Wood

28 00 00

100^l. futtle of Coucheaneel at 30s. per pound

150 00 00

18C of Fustick at 6s. 8d. per Gent.

06 00 00

3 Hogs-heads of Coppras neat 16C at 10s.

8 00 00

10 Bales of Crop Mather neat 85C at 4^l.

1340 00 00

607 00 00

Edward Franklin brought into Stock

10 Bags of Shumack neat 70C 2qrs. at 16s.

56 08 00

4 Tonn of Island Woad at 15^l. per Tonn

60 00 00

He payeth Charles Doble the Surplus of his Stock above 500^l. which is — The remainder to compleat his own Stock he hath ready in Cash to supply the Trade with, and is

107 00 00

And by agreement, is to be allowed 160^l. per annum for House-keeping for the Company and their Servants.

276 12 00

At the Years end he giveth in his Cash-Book of Receipts and Disbursements reduced into Form on the following Page; also the following Account of Wares Spent in the Trade, viz.

500 00 00

Coals 40 Chaulder cost

40 00 00

Argal 70C at 30s.

108 00 00

Allom 2 Tonns at 25^l per Tonn

50 00 00

Brasil Wood 1 Tonn

28 00 00

Coucheaneel 40^l. at 30s.

60 00 00

Item, 15^l. at 28s.

21 00 00

Fustick 18C at 6s. 8d.

6 00 00

Coppras 3 Hogs-heads

8 00 00

Mather 88C Crop at 4^l.

272 00 00

Shumach 10 Bags weight 70C 2qrs. at 16s.

56 08 00

Island Woad 3 Tonns

45 00 00

Spanish Indico 3 Cask futtle 336 at 6s.

100 16 00

Argal lost in weight 27^l.

795 04 00

Lost in loose Goods about the Dye-house, as Hay, Weld, Bran, Soot, Alder-bark, Galls, &c. (whereof no particular Account is kept and are charged to Account amongst the petits,) to the value of

10 00 00

The Waste-Book of the partable Account of a Dye-house.

			l.	s.	d.
		<i>Also he giveth in the following Account of Earnings and Passages in Trade.</i>			
1655.					
June	1	Sold Charles Doble upon Account 5 Chaulder of Coals	5	00	00
March	25	Bought of John Watkins Dyer, upon Account, 3 Cask of Spanish Indico q ^r 3C gro ^s is 336 ^l . futtle at 6 ^s .	100	16	00
May	7	Sold him upon Account 60l. of Coucheaneel at 31 ^s .	93	00	00
		<i>Earned of Jericho Cudworth Merchant, for Dying of</i>			
May	7	70 Cottons in Colours at 20s.	70	00	00
July	8	300 Yards of Cotton, green at 5 ^s .	75	00	00
	10	70 Start Bayes, Woad Blew, at 15s.	52	10	00
August	12	60 long Flannels in Colours at 6s. 8d.	20	00	00
Sept.	16	300 Manchester Bays at 9 ^s .	135	00	00
October	7	600 Nothern Kerfies at 6 ^s . in colours	180	00	00
			532	00	00
		<i>Received of Jericho Cudworth, on Account.</i>			
August	12	20 peeces of Coxhall Bayes q ^r 1400 Yards at 2 ^s . 6d.	175	00	00
		Item, 2 Bales of Mul Mather, weighing 30C. at 30 ^s .	45	00	00
			220	00	00
		<i>Earned of John Garthwait, Spanish Merchant, for Dying of viz.</i>			
1664.					
March	17	600 Ell Broad Perpetuano's, in Colours, at 4s.	120	00	00
1665.					
April	5	400 Hunsfot Sayes, Dutch Blew at 5s.	100	00	00
June	4	700 Coloured Bayes at 12 ^s .	420	00	00
Sept.	9	500 Minikin Bayes in Colours at 30 ^s .	750	00	00
Decem.	7	100 peeces of Searges in Colours at 3 ^s . 4d.	16	13	04
			1406	13	04
		<i>Received of him upon Account</i>			
April	7	Spanish Indico 240 ^l . futtle, at 6 ^s . 8d.	80	00	00
		2 Tonn of Fustick at 6 ^s . 8d. the C gro ^s	13	06	08
		Abated him upon Account		13	04
			94	00	00
		<i>John Coplestone, sold to him upon Account.</i>			
1665.					
April	30	40 peeces of double Boeking Bayes at 6 ^s .	240	00	00
Novem.	28	Exchanged with him 20 black Coxhall Bayes for so many white ones, he to allow for the Dying	20	00	00
			260	00	00
		<i>Wares received of him upon Account.</i>			
1665.					
May	3	1 Tonn of Brasil Wood	28	00	00
	15	60 Pound of Coucheaneel, at 28 ^s .	82	00	00
	20	10 Bags of Shumack, neat 65C at 15 ^s .	48	15	00
June	25	1 Tonn of Island Woad at 14 ^l .	14	00	00
			172	15	00
		<i>The Account is to be Stated to find what the Tears gains of the Trade comes to, and the Partners having agreed to continue their first Stock, would divide the Surplus.</i>			
		<i>See the Account of the Dye-house and of Balance.</i>			

The Cash-book of the Dye-house Partable Account.

		CASH in the Administration of Edward Franklin.	Dr.	l.	s.	d.
1664.	15	To his Account of Stock for Cash brought in to supply the Trade—		276	12	00
1665.	7	To Argal for 2 Cask weighing netto 18C sold to H. I. at 32 ^s . per centum ready Money—		28	16	00
June	24	To Mather for 2 Bales of Crop Mather, neat 17C. sold to L. M. at 4 ^l . 4 ^s per centum—		71	08	00
Sept.	29	To John Garthwait received of him—		500	00	00
Decemb.	28	To the said received of him in full—		812	13	04
	29	To Jericho Cudworth received of him in part—		132	10	00
	30	To John Coplestone received of him in full—		87	05	00
				1909	04	04

The Books of Accounts necessary for Dyers to keep, are

- 1 A CASH-BOOK stated as this is, or the petties may be inserted at large in the outward Column, and all such Sums put therein as are not intended to have a particular Account of them Posted.
- 2 A WARE-BOOK, Charging all Received or Bought with the Particular Weights or Bulk on the Debitor, or left-hand Page, and all Sold, Spent, or Delivered on the Creditor, or right-hand Page, allowing each Commodity its distinct Account both Debitor and Creditor.
- 3 A WORK-BOOK, or Book of Earnings, charging on the Debitor side, all Goods received, the time when, and at what Rate Dyed, and on the Creditor side, the time when delivered, with what else shall be thought necessary.
- 4 Out of these may be Stated a LEIDGER, with an Alphabet thereto, after the form following, to which one inward Column more is necessary, to shew where any Parcel on the Debitor side is corresponded on the Creditor, and the contrary, where any Sum on the Creditor side stands Debitor.

If this be well considered, that each line is posted or entred twice, viz. there where you read it, and again in the Account whose Name followeth the Words To or By; This Account may be understood, by the meanest Capacity.

But if you conceive the CASH-BOOK, WARE-BOOK, and WORK-BOOK, to be parts of the LEIDGER, and are unwilling to State a distinct LEIDGER, then may the Accounts of Goods remaining, and Utensils be drawn up in the WARE-BOOK, and the other Accounts of Traders and of Stock, Dye-house, and Balance, be Stated in the WORK-BOOK, and Signed by the Partners when adjusted.

The Cash-Book of the Dye-house Partable Account.

		Cash Per Contra	Cr.	Sums posted particularly.			General charges.		
				<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1664.	Februa.	22	By Bayes for 40 p ^s of white double Bockings, q ^t 2000 Yards at 4 ^l . per piece	160	00	00			
1665.	March	25	To the Brick-layer for Work, as per Acquittance Page 7 of ditto Book	00	00	00	2	17	00
			To the Company for Sealing of Cloth, as per Acquittance Page 8	00	00	00	2	14	00
			To the Women for 200 Tynes of Liquor	00	00	00	5	00	00
			For Cording of 84 Cloths	00	00	00	3	00	00
			To the Taylor for Cloaths for the men, as per Acquittance Page 8	00	00	00	7	15	00
			For a Horse	00	00	00	9	00	00
			For Grinding 1 Tun of Brazil Wood	00	00	00	2	00	00
			For Hay for the Horse	00	00	00	2	00	00
May		30	By Coals for 20 Chaulder cost	20	00	00			
June		7	By John Watkins Dyer, paid him in full	07	16	00			
			For Bran as per Acquittance Page 5	00	00	00	17	00	00
		10	By Argal for 5 Cask neat 80C bought of N. O. at 30 ^s . per Cent.	120	00	00			
			For 10 Load of Weld	00	00	00	40	00	00
			For 3 pair of Washing Boots	00	00	00	2	08	00
			For Caulk as per Acquittance, Page 8	00	00	00	17	00	00
			For 10 Dozen of Candles	00	00	00	3	00	00
		24	By Allom for 1 Tun bought of Mr. Salway	24	00	00			
			To the Plummer as per Bill and Acquittance Page 7	00	00	00	11	07	00
			To Mr. Atkins for Pump-Irons, as per Acquittance Page 8	00	00	00	3	05	00
Sept.		10	By Coals for 12 Chaulder, at 18 ^s .	10	16	00			
		20	By Coppras for 1 Hogs-head	02	10	00			
		29	By Stock of Adam Barker for his $\frac{1}{3}$ of 450 ^l . divided	150	00	00			
			By Stock of Charles Doble, for the said	150	00	00			
			By Stock of Edward Frankling, for the said	150	00	00			
Octob.		29	To the Copper-Smith as per Bill and Acquittance Page 9	00	00	00	45	07	00
Decem.		28	By Diet for the Journey-men and Apprentices, &c. for a Year per Agreement	00	00	00	160	00	00
			By Wages paid to 5 Journey-men for a Year, as per their Acquittances in Folio 7, 9, 11	00	00	00	100	00	00
			Paid for a Years Rent of the Coal-Seller	00	00	00	8	00	00
			Disburfed in Petty Charges as per particulars	00	00	00	222	19	03
			The Total of Incident Charges charged to the Account of Loss or Dye house in one Article is	664	12	03	664	12	03
		R	By Balance remaining in Cash	449	10	01			
				1909	04	04			

The Leidger of the Dye-house Partable Account.

				l.	s.	d.
		Stock of <i>Adam Barker</i>		Dr.		
1665.	29	To Cash taken out		150	00	00
Septem.	R	To Balance due to the same		515	16	11
				665	16	11
		Stock of <i>Charles Doble</i>		Dr.		
1664.	15	To Stock of <i>Edward Frankling</i> for Cash received of <i>Ditto</i>		107	00	00
Januar.						
1665.	1	To Coals for 5 Chaulder fold him		05	00	00
June						
1665.	29	To Cash taken out of Stock		150	00	00
Sept.	R	To Balance due		510	16	11
				772	16	11
		Stock of <i>Edward Frankling</i>		Dr.		
1665.	29	To Cash taken out		150	00	00
Sept.	R	To Balance due		515	16	11
				665	16	11
		Utensils in the Dye-house		Dr.		
1664.	15	To Stock of <i>Adam Barker</i> for the value of them		234	13	00
Januar.						
		Coals		Dr.		
1664.	15	To Stock of <i>Adam Barker</i> for 30 Chaulder		30	00	00
Januar.						
1665.	30	To Cash paid for 20 Chaulder		20	00	00
May						
1665.	10	To the said for 12 Chaulder at 18 ^s .		10	16	00
Sept.				60	16	00
		Argal		Dr.		
1664.	15	To Stock of <i>Adam Barker</i> for 10 Cask weighing,				
Januar.						
1665.		viz.				
June	10	To Cash for 5 Cask	90 00 27 at 30 ^s	135	07	00
			80 00 00 at 30 ^s	120	00	00
			170 00 27			
	R	To the Dye-house for the neat gains		109	00	
				286	16	00
		Allom is		Dr.		
1664.	15	To Stock of <i>Charles Doble</i> for 3 Tuns at 25 ^l .		75	00	00
Januar.						
1665.	24	To Cash for 1 Tun bought of <i>Mr. Salway</i>		24	00	00
June				99	00	00

The Leidger of the Dye-house Partable Account.

1664.		Stock of <i>Adam Barker</i>		Cr.		l.		s.		d.	
Januar.	15	By Utensils in the Dye-house				234	13	00			
		By Coals for 30 Chaulder				30	00	00			
		By Argal for 10 Cask neat 90C-00q ^{rs} - 27 ^l at 30s				135	07	00			
		By the Dye-house for a Years Rent				100	00	00			
		By the said for $\frac{2}{3}$ of 497 ^l - 10 ^s - 9d Dividend				165	16	11			
						665	16	11			
<hr/>											
1664.		Stock of <i>Charles Doble</i>		Cr.							
Januar.	15	By Allom for 3 Tunns				75	00	00			
		By Brazil Wood for 1 Tun				28	00	00			
		By Coucheaneel for 100l. futtle at 30 ^s				150	00	00			
		By Fustick for 18C at 6 ^s 8a				6	00	00			
		By Coppras for 3 Hogheads neat 16C at 10 ^s				8	00	00			
		By Mather for 10 Bales Crop neat 85C at 4 ^l				340	00	00			
		By $\frac{1}{3}$ of the Dividend				165	16	11			
						772	16	11			
<hr/>											
1664.		Stock of <i>Edward Franklin</i>		Cr.							
Januar.	15	By Shumack for 10 Bags neat 70C 2q ^{rs} at 16 ^s				56	08	00			
		By Woad for 4 Tunn at 15 ^l				60	00	00			
		By <i>Charles Doble</i> his Account of Stock for the Surplus paid				107	00	00			
		By Cash brought into Trade				276	12	00			
		By $\frac{1}{3}$ of the Dividend				165	16	11			
						665	16	11			
<hr/>											
1665.		Utensils		Cr							
Decemb.	30	By Account of Goods remaining born thither				234	13	00			
<hr/>											
1665.		Coals		Cr.							
June	1	By the Dye-house for 40 Chaulder spent				40	00	00			
		By Stock of <i>Charles Doble</i> for 5 Chaulder sold him				5	00	00			
		By Goods remaining for 17 Chaulder left cost				15	16	00			
						60	16	00			
<hr/>											
1665.		Argal		Cr.							
June	7	By Cash for 2 Casks weight	C	q ^{rs}	l						
		at 32 ^s per cent.	18	00	00	Sold to J. H.	28	16	00		
		By the Dye-house for	72	00	00	spent as per	108	00	00		
		Particulars at 30s									
		By Goods remaining for	80	00	00	left at 30s	120	00	00		
		Loft in weight	00	00	27		000	00	00		
			170	00	27		256	16	00		
<hr/>											
1665.		Allom		Cr.							
Decem.	30	By the Dye-house for 2 Tuns spent				50	00	00			
		By Goods remaining for 2 Tuns left				49	00	00			
						99	00	00			

The Leidger of the Dye-house Partable Account.

			Dr.	l.	s.	d.
1664.		Brazil Wood				
Januar.	15	To Stock of Charles Doble for 1 Tun		28	00	00
1665.						
May	3	To John Coplestone for 1 Tun		28	00	00
				56	00	00
<hr/>						
1664.		Coucheaneel	Dr.			
Januar.	15	To Stock of Charles Doble for 100 ^l futtle at 30 ^s		150	00	00
1665.						
May	15	To John Coplestone for 60 ^l futtle at 28 ^s		82	00	00
		To the Dye-house for the neat gains		04	00	00
				236	00	00
<hr/>						
1664.		Fustick	Dr.			
Januar.	15	To Stock of Charles Doble for 18C at 6 ^s 8 ^d		6	00	00
1665.						
April	7	To John Garthwait for 2 Tuns at 6 ^s 8 ^d per cent.		13	06	08
				19	06	08
<hr/>						
1664.		Coppras	Dr.			
Januar.	15	To Stock of Charles Doble for 3 h' h' neat 16C at 10 ^s		8	00	00
		To Cash for 1 h' h' neat 5C at 10 ^s		2	10	00
				10	10	00
<hr/>						
1664.		Mather	Dr.			
Januar.	15	To Stock of Charles Doble for 10 Bales of Crop Mather neat 85C at 4 ^l		340	00	00
1665.						
August	12	To Jericho Cudworth for 2 Bales of Mul Mather neat 30C at 30 ^s		45	00	00
		To the Dye-house for the neat gains		3	08	00
				388	08	00
<hr/>						
1664.		Shumack	Dr.			
Januar.	15	To Stock of Edward Frankling for 10 Bags neat 70C 2q ^s at 16 ^s		56	8	00
1665.						
May	20	To John Coplestone for 10 Bags neat 65C at 15 ^s		48	15	00
				105	03	00
<hr/>						
1664.		Island Wood	Dr.			
Januar.	15	To Stock of Edward Frankling for 4 Tun at 15 ^l		60	00	00
		To John Coplestone for 1 Tun		14	00	00
				74	00	00
<hr/>						
1665.		John Watkins Dyer	Dr.			
May	7	To Coucheaneel for 60 ^l futtle sold him at 31 ^s		93	00	00
June	7	To Cash paid him in full		07	16	00
				100	16	00
<hr/>						
1664.		Spanish Indico.	Dr.			
March	25	To John Watkins Dyer for 3 Cask futtle 336 ^l at 6 ^s		100	16	00
1665.						
April	7	To John Garthwait for 240 ^l futtle at 6 ^s 8 ^d		80	00	00
				180	16	00

The Leidger of the Dye-house Partable Account.

			l.	s.	d.
1665.		Brazil Wood			
Decem.	30	By the Dye-house for 1 Tun spent	28	00	00
		By Goods remaining for 1 Tun left	28	00	00
			56	00	00
1665.		Coucheaneel			
May	7	By John Watkins Dyer for 60 ^l futtle sold him at 31 ^s	93	00	00
		By the Dye-house for 40 ^l spent at 30 ^s	60	00	00
		By the said for 15 ^l spent at 28 ^s	21	00	00
		By Goods remaining for 45 ^l left at 28 ^s	62	00	00
			236	00	00
1665.		Fustick			
Decem.	30	By the Dye-house for 18C spent at 6 ^s 8 ^d	6	00	00
		By Goods remaining for 2 Tun left cost	13	06	08
			19	06	08
1664.		Coppras			
Decem.	30	By the Dye-house for 3 h' h' spent	8	00	00
		By Goods remaining for 1 h' h' left	2	10	00
			10	10	00
1665.		Mather			
June	24	By Cash received for 2 Bales of Crop Mather neat 17C at 4 ^l 4 ^s fold L.M.	71	08	00
Decem	30	By the Dye-house for 68C spent at 4 ^l	272	00	00
		By Goods remaining for 2 Bales of Mul Mather cost	45	00	00
			388	08	00
1665.		Shumack			
Decem.	30	By the Dye-house for 10 Baggs spent cost	56	8	00
		By Goods remaining for 10 Baggs left cost	48	15	00
			105	03	00
1665.		Island Wood			
Decem.	30	By the Dye-house for 3 Tuns spent	45	00	00
		By Goods remaning for 2 Tuns left	29	00	00
			74	00	00
1665.		John Watkins			
March	25	By Spanish Indico for 3 Cask q ^c 3C grosses 336 ^l futtle at 6 ^s per pound	100	16	00
		Spanish Indico.			
		By the Dye-house for 3 Cask spent cost	100	16	00
		By Goods remaining for 240 ^l futtle cost	80	00	00
			180	16	00

The Leidger of the Dye-house Partable Account.

				l.	s.	d.
		<i>Fericho Cudworth</i>	Dr.			
1665.		To the Dye-house for the Earnings following,				
May	4	70 Cottons in Colours at 20 ^s		70	00	00
July	8	300 Yards of Cotton green at 5 ^s		75	00	00
	10	70 Star Bayes Woad blew at 15 ^s		52	10	00
August	12	60 Long Flannels in Colours at 6 ^s 8 ^d		20	00	00
Sept.	16	300 Manchester Bayes at 9 ^s		135	00	00
October	7	600 Northern Kerfies at 6 ^s in Colours		180	00	00
				532	10	00
		<i>Bayes</i>	Dr.			
1664.		To Cash for 40 p ^s of White Bocking double Bayes q ^r 2000 Yards at 4 ^l		160	00	00
Febr.	22	per piece				
August	12	To <i>Fericho Cudworth</i> for 20 p ^s of <i>Coxhall</i> Bayes q ^r 1400 Yards at 2 ^s 6 ^d		175	00	00
		per Yard				
		To the Dye-house for the neat gains		100	00	00
				435	00	00
		<i>John Coplestone</i>	Dr.			
1665.		To Bayes for 40 p ^s double Bockings at 6 ^l		240	00	00
April	30	To the said for the Exchange of 20 White <i>Coxhalls</i> for so many Black ones				
Nov.	28			20	00	00
				260	00	00
		<i>John Garthwait Spanish Merchant</i>	Dr.			
1664.		To the Dye-house for the Earnings following,				
March	17	600 Ell Broad Perpetuanos in Colours at 4 ^s per piece		120	00	00
1665.						
April	5	400 Hunscot Sayes Dutch Blew at 5 ^s		100	00	00
June	4	700 Coloured Bayes at 12 ^s		420	00	00
Sept.	9	500 Mimikin Bayes in Colours at 30 ^s		750	00	00
Decem.	7	100 pieces of Searges in Colours at 3 ^s 4 ^d		16	13	04
				1406	13	04
		<i>Goods remaining</i>	Dr.			
1665.		To Coals for 17 Chaulder		135	16	00
Decem.	30	To Argal for 5 Cask wt 80C at 30 ^s		120	00	00
		To Allom for 2 Tuns cost		49	00	00
		To Brazil Wood for 1 Tun		28	00	00
		To Coucheaneal for 45 ^l at 28 ^s		62	00	00
		To Fustick for 2 Tuns cost		13	06	08
		To Coppras for 1 Hogs-head		2	10	00
		To Mather for 2 Bales of Mul neat 30C at 30 ^s		45	00	00
		To Shumack for 10 Bags neat 65C at 15 ^s		48	15	00
		To Island Woad for 2 Tuns cost		29	00	00
		To Spanish Indico for 240 ^l futtle at 6 ^s 8 ^d		80	00	00
		To Bayes for 20 pieces White <i>Coxhalls</i> cost		175	00	00
		To the Dye-house for loose Wares, viz. Hay, Woad, Bran, Seor, Alder-bark, Galls, &c. left to the value of		10	00	00
		To Utensils for their Value		234	13	00
				913	00	08

The Leidger of the Dye-house Partable Account.

[illegible]

The Leidger of the Dye-house Partable Account.

Dye-house or Lofs		Dr.	l.	s.	d.
To Wares for sundry Commodities spent, viz. in a Year ending the 29 December, 1665.					
To Coals for 40 Chaulder	40	00	00		
To Argal for 72C	108	00	00		
To Allom for 2 Tuns	50	00	00		
To Brazil Wood for 1 Tun	28	00	00		
To Coucheaneel for 40 ^l as 30 ^s	60	00	00		
To the said for 15 ^l at 28 ^s	21	00	00	795	04 00
To Fustick for 18C at 6 ^s 8 ^d	00	00	00		
To Coppras for 3 h' h'	8	00	00		
To Mather for 68C Crop at 4 ^l	272	00	00		
To Shumack for 10 Baggs	56	08	00		
To Island Wood for 3 Tuns	45	00	00		
To Spanish Indico for 3 Cask	100	16	00		
To Stock of Adam Barker for a Years Rent				100	00 00
To John Garthwait for an Abatement				13	04
To Cash for the Total of sundry Disbursements in the outward Column				664	12 03
R To the Stocks of the Partners for the Dividend, being the near gains of one Years Trade				497	10 09
				2058	00 04

Account of Balance		Dr.			
shewing where the Estate is.					
To Goods remaining for their value			913	00	08
To Cash			449	10	01
To Jericho Cudworth owing by him			180	00	00
			1542	10	09

To proceed in new Books let the Debitor and Creditor side of Balance change places, be transcribed and Posted thus, viz.

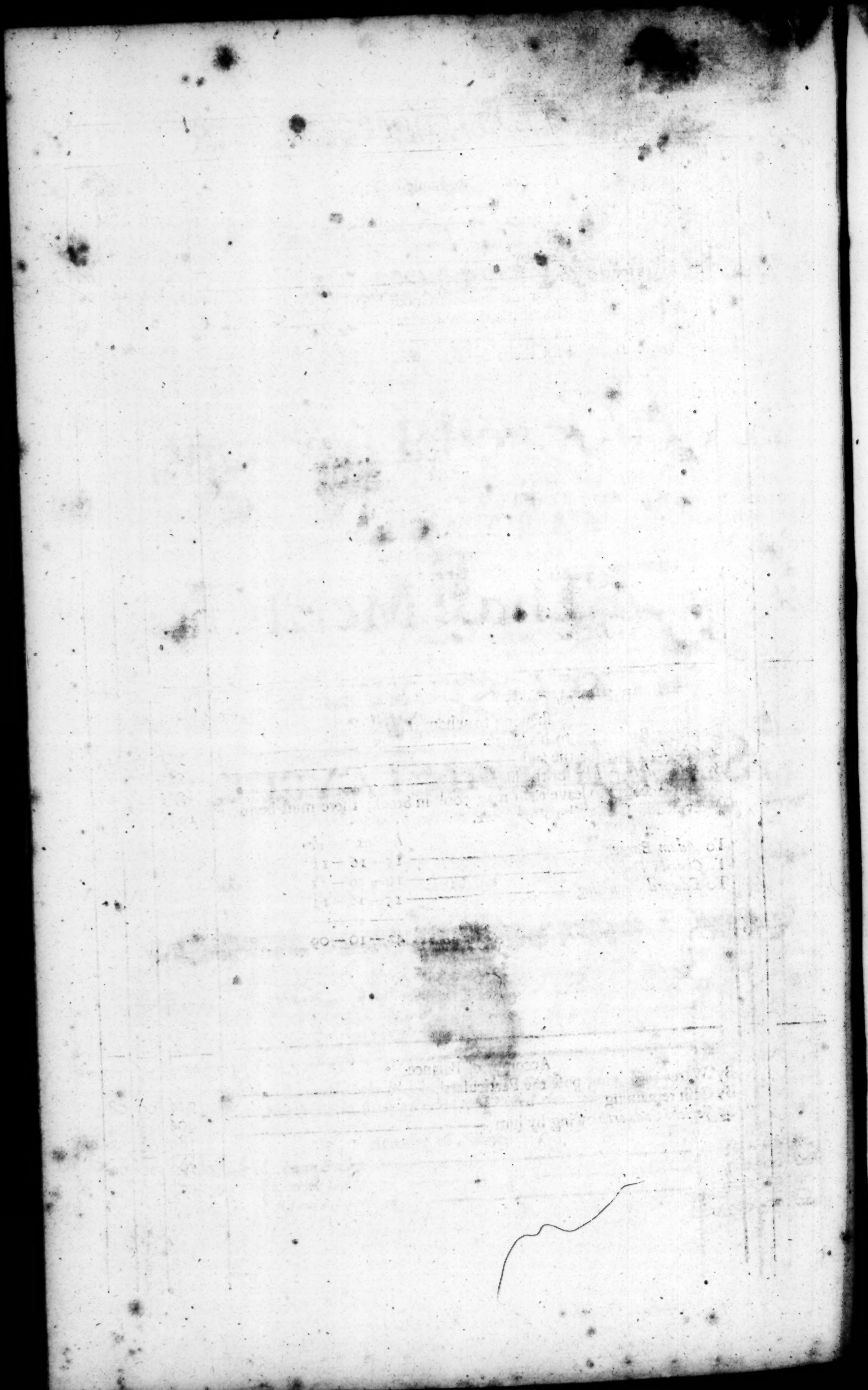
Account of Balance		Dr.			
To Stock of Adam Barker			500	00	00
To Stock of Charles Doble			500	00	00
To Stock of Edward Frankling			500	00	00
			1500	00	00

The Leidger of the Dye-house Partable Account.

	l.	s.	d.
<i>Per Contra Dye-house or Profit</i>			
By Argal for the neat gains	1	09	00
By Coucheaneel for the said	4	00	00
By Mather gained thereby	3	08	00
By Bayes for the like	100	00	00
By Goods remaining for divers loose Goods left that are charged to } Account in the Disbursements <i>per Contra</i>	10	00	00
By John Garthwait for Earnings	1406	13	04
By Jericho Cudworth for the said	532	10	00
	2058	00	04

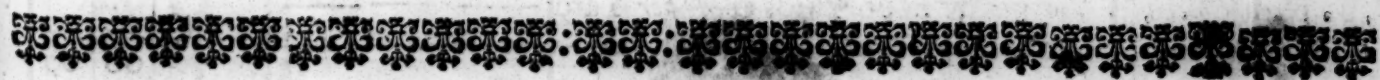
Balance per Contra	Cr.		
shewing to whom due.			
By <i>Adam Barker</i> due to his Stock	915	16	11
By <i>Charles Doble</i> for the said	510	16	11
By <i>Edward Frankling</i> for the like	515	16	11
By this Account to leave each man 500 ^l in Stock, there must be more	1942	10	09
divided in Cash 42 ^l 10 ^s 9 ^d viz.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>Adam Barker</i>	15	16	11
To <i>Charles Doble</i>	10	16	11
To <i>Edward Frankling</i>	15	16	11
	42	10	09

Account of Balance		Cr.
By Wares remaining post the Particulars	_____	913 00 08
By Cash remaining	_____	406 19 04
By <i>Jericho Cadworth</i> owing by him	_____	180 00 08
		<u>1500 00 00</u>





A Controversal Account,
P A R T A B L E
Between Three Merchants,
In an ADVENTURE for the
Streights or Levant.



The Wast-Book of the Levant Partable Question.

1674.
April.

Three Merchants enter into a Copartnership, to Lade a Cargazoon of Goods, on the Ship Neptune, bound for Smyrna in the Streights, to divide Profit and Loss, Proportionable to their Stocks.

First the said Company Buy of Simon Segerstone Clothier, a parcel of Broad Cloaths, viz.

20 Tork-shire Gall Blacks at 10 ^l per p ^s q ^t 28 Yards each	200	00	00
10 Western Reds q ^t 30 Yards each at 10 ^l per piece	300	00	00
10 Suffolk Violets q ^t 28 Yards each at 17 ^l per p ^s	170	00	00
3 Western Greens q ^t 38 Yards each at 10 ^l per piece	30	00	00
	700	00	00

The Company having engaged equally for the Payment thereof, he is to forbear the Value, till the Ships return, within 8 Months more or less, and then to take out the Value in Cotton Wool, at the price Currant, in the Interim, to be allowed Interest at 6 per Centum per Annum; Wherefore this Adventure is in equal thirds, but the following Stocks are Proportionally Partable.

John Speed is to furnish his Stock in Bayes and he bringeth in

20 pieces of Coxhall q ^t 1400 Yards at 2 ^s 6 ^d	175	00	00
20 pieces of Bockin double Bayes q ^t 1000 Yards made two Bales, at 4 ^l per piece	80	00	00
80 pieces of Manchester of 46 Yards in a piece at 4 ^l made 5 Bales	320	00	00
He paid Package and Charges of the said 11 Bales	7	00	00
And paid to John Collins one of the Adventurers to Disburse in Customs	18	00	00
	600	00	00

Moreover there is due to John Hethergood Dyer, for Dying the said 120 }
pieces of Bayes at 15^s per p^s one with another x^c^l which according to }
custom, he trusts the Company with till the end of the Year

90

Henry Marvail, another of the Adventurers, furnisheth his Stock in Sarges and Perpetuanos, viz.

100 p ^s of Colchester Sarges qt 2200 Yards at 5 ^s per Yard	540	00	00
The Dying and Sealing at 4 ^s per piece	20	00	00
Package into 5 Bales with Carriage	1	10	00
40 pieces of Perpetuano's Yard Broad at 3 ^l per piece	120	00	00
Package into two Bales and Charges	3	00	00
20 Pieces West Country narrow Perpetuano's in one Bale, at 2 ^l	40	00	00
Package, Setting, Pressing, and Caldaring	3	10	00
Dying of these 60 pieces at 4 ^s	12	00	00
	740	00	00

The Wast-Book of the Levant Partable Question.

<i>John Collins</i> furnisheth his Stock in Kerfies, viz.		
200 Narrow York-shire Whites q ^t 3600 Yards at 1 ^l 15 ^s per p ^s	350	00 00
100 Newbery Whites q ^t 2400 Yards at 4 ^s	480	00 00
20 Sorting Hampshires q ^t 560 Yards at 3 ^s 6 ^d	98	00 00
Package in 12 Bales with Wrappers	6	00 00

Paid Custom outwards, viz.

Of 320 pieces of Kerfies	18	03 04
Of 120 pieces of Bayes	13	00 00
Of 100 pieces of Searges	4	01 03
Of 60 pieces of Perpetuanos	2	04 00
Paid for Tilletts, Canvas, Tape, Buckram, Rope, and Package of 3 Bales of Broad Cloaths	2	16 00
More for Customs, Charges, Sealing, and Ware-house-room	11	10 00
Disburfed for a Feast at the Ships setting out	5	00 00

December the First

The Ship being returned and arrived, *Henry Marvail*, one of the Adventurers, agreeth with the rest to allow them 12 per Centum Profit of all the Monies invested into Mohair Yarn, and to take that Commodity upon his own Account at 5^s the Doller or ₤ .

December the Second.

John Collins, one of the Adventurers, at the request of the rest, is to Disburse Money for taking up the Returns, and accordingly, did so, and gives in the following Account of Sales, &c.

For the Custom of 60 Bags of Galls	15	08 06
Freight and Charges	32	00 00
For the Custom of 1600 Bags of Cotton Wool	125	00 00
Freight at ₤ 1 ^l per Bag at 5 ^s per ₤	600	00 00
Crannage Charges and Ware-house room	9	12 00
For Custom, Freight, and Charges of 6 Bales of Chamlets	128	00 00
More due to the Farmers of the Customs for the Additional Impost of the Chamlets	64	00 00

December 10th

Sold to <i>Simon Segerstone</i> Clothier, 600 Bags of Cotton Wool weight gros	1229	05 00
425 ^l netto tare 4 per centum abated 409-3-8 the 8 ^l allowed or abated at		
3 ^l per centum		

Being Delivered in payment for Cloth formerly bought, for which he is to be allowed 8 Months Interest at 6 per centum, and the Balance or Surplus due from him, is to be taken out in Broad Cloths for the next Adventure, which he hath in readiness, and wherein the Adventurers will run an equal hazard.

The Wast-Book of the Levant Partable Question.

	l.	s.	d.
<i>December 11th</i>			
Sold <i>John Hethergood</i> Dyer, 27 Baggs of Galls neat tare 7 ^l per Baggs deducted 77C at 2 ^l 10 ^s per Cent. —————	192	10	00
And two of the Adventurers, viz. <i>John Collins</i> and <i>John Speed</i> have bought the remaining 33 Bags of the Company neat 93C 2qrs 12 ^l at 2 ^l 10 ^s per cent. to Ship off in halves for <i>Dantzick</i> —————	234	00	00
<i>December 12th</i>			
Sold <i>Abraham Bennett</i> Merchant 400 Bags of Cotton Wool neat 273C } at 2 ^l 18 ^s per Cent. —————	791	14	00
Towards the which he pays in hand —————	191	14	00
The rest payable within one Month —————			
<i>Ditto 14th</i>			
Sold <i>John Saunders</i> 600 Bags of Cotton Wool neat 410C at 3 ^l . —————	1230	00	00
In lieu whereof he is to deliver the Company Manchester Cottons and Fustians at the price agreed upon, and afterwards mentioned.			
<i>Ditto 16th</i>			
Received into the Ware-house from <i>John Saunders</i>			
300 p ^s of Manchester Fustians q ^r 38 Yards each at 36 ^s —————	540	00	00
130 p ^s of Lancashire Millains at 2 ^l —————	260	00	00
12 Drums for Package valued at —————	12	00	00
<i>Ditto then also received</i>			
80 p ^s of Northern or Kendal Cottons for Wrappers at 20 Yards each at 6 ^d a } Yard —————	40	00	00
50 Manchester Rowles at 40 Yards a piece is 2000 Yards, at 3 ^s 6a —————	350	00	00
Dressing 6 ^s and Dying 9 ^s a piece in Colours to be allowed him is —————	37	10	00
<i>Ditto</i>			
Sold to <i>Philip Clarke</i> 4 Bales of Chamlets q ^r 120 p ^s by measure 2400 Yards } at 6 ^s —————	720	00	00
For the which he pays in hand to <i>John Collins</i> —————	400	00	00
The remainder to stand out 4 Months.			
The remainder of the Chamlets being 40 p ^s the Adventurers have equally } shared and valued at —————	240	00	00
<i>January 20</i>			
<i>Abraham Bennett</i> having by reason of his Debts betook himself to the } <i>Fleet</i> , the Adventurers Compound his Debt for 10 ^s in the Pound, and } the Composition being 250 ^l was paid to <i>John Collins</i> —————	250	00	00

The Wast-Book of the Levant Partable Question.

January 25th 1664.

The Adventurers met, and *Henry Marvaile*, one of them, being unwilling to Adventure in the Cottons and Fustians; *John Collins* and *John Speed* have taken them upon their own Accounts at the first Costs for a Partable Voyage in halves for *Spain*.

And then the Adventurers agreed to give the Captain of the Ship the Balance in his hands.

And to allow *John Collins* for Disbursing the Customs, and for Warehouse-room of the Returns

And desire him against the next meeting to give in the Account Stated, and agree to allow for Book-keeping

The Foreign Dollers or £ of 8 to be rated at 5^s each.

l. s. d.

20 00 00

20 00 00

Advertisement.

After the Factors Foreign Account follows the *Leidger* of this Question brought to a *Balance* required, in the performance whereof, the difficulty that hapned was about the Profit of the Returns of Cloth, which seems equitably Divided, when the whole Profit of the Returns, *viz.*

Bears such Proportion thereto, *viz.*

As the sum adventured in Returns

Doth to the Produce of the Cloth

But before this Distribution could be made, it was necessary to

Divide the 35^l Loss, allowed for Accomptant-ship, and given the Captain (which concerns the whole) in such Proportion

as the Costs of the whole Adventure outward, *viz.*

Doth to the whole Adventure homewards

And thus there will arise to be applied to the Account of Loss outwards

And the remainder homewards

Now how much of this outward Loss, *viz.*

Was to be applied to Cloth, *viz.*

Was found by the Proportion of the first Costs of the whole Adventure outwards

To the first Costs of the Cloth

Lastly, the Partable Profit on the whole, *viz.*

is divided in such Proportion as the Stocks that the Adventurers had lying in Disburso, during the term of the Voyage.

l. s. d.

875 18 10

214 04 06

3759 04 02

991 18 09

4213 11 03

3759 04 02

18 09 11

16 10 01

18 09 11

3 05 02

4213 11 03

742 06 00

957 16 09

The Leidger of the Levant Partable Question.

		Broad Cloths 3 Bales q ^t 43 Pieces		Dr.	\$	a.
R		To Cash paid Freight at \$ 10 per Bale		Dr.	30	00
		To ditto paid Custom and Port Charges		Dr.	130	00
		To Provisions at \$ 2 per centum		Dr.	84	20
		To Account Currant for the neat proceed		Dr.	3967	60
					4212	00
		Bayes 11 Bales q ^t 120 Pieces		Dr.		
R		To Cash paid Freight at \$ 7 per Bale		Dr.	77	00
		To Custom and Port Duties, Warehouse, and Charges		Dr.	140	00
		To Provisions of Sales at \$ 2 per centum		Dr.	64	00
		To Account Currant for the neat proceed		Dr.	2919	00
					3200	00
		Searges 5 Bales q ^t 100 p ^s				
R		To Freight at \$ 7 per Bale		Dr.	35	00
		To Cash paid Custom and Charges		Dr.	120	00
		To Provisions at \$ 2 per Centum		Dr.	111	27
		To Account Currant for the neat proceed		Dr.	3401	13
					3667	40
		Perpetuanos 3 Bales q ^t 60 Pieces		Dr.		
R		To Freight		Dr.	24	00
		To Cash paid Custom and Port Charges		Dr.	35	00
		To Provisions of Sale		Dr.	18	00
		To Account Currant for the neat proceed		Dr.	823	00
					900	00
		Kerfies 12 Bales q ^t 330 pieces		Dr.		
R		To Cash paid Freight at \$ 8 per Bale		Dr.	96	00
		To ditto for Customs and Port Charges		Dr.	176	00
		To Provisions of Sale at \$ 2 per centum		Dr.	88	00
		To Account Currant for the neat proceed		Dr.	4940	00
					4400	00
		Galls		Dr.		
		To Cash paid for 60 double Bags w ^t 150 Quintars at \$ 4 per Quintar		Dr.	600	00
		To Cash paid Custom and Charges		Dr.	25	00
		To Provisions at \$ per centum		Dr.	12	40
					637	40
		Cotton Wools		Dr.		
		To Cash paid for 1600 Bags w ^t 1200 Quintars at \$ 6		Dr.	7200	00
		To Port Charges and Customs		Dr.	280	00
		To Provisions at \$ 2 per centum		Dr.	149	48
					7629	48
		Chamlets		Dr.		
		To Cash paid for 160 pieces q ^t 4200 Picos at \$ $\frac{1}{2}$		Dr.	2100	00
		To the said for Custom Charges, and Package in 6 Bales		Dr.	84	00
		To Provisions \$ 2 per centum		Dr.	43	54
					2227	54

The Leidger of the Levant Partable Question.

		Broad Cloaths		Cr.	£	a
		By Cash for 3 Western Greens made 152 Picos at £ 2½ per Pico	£		380	00
		By Ditto for 10 Western Reds and 20 York-shire Blacks made 780 Picos at £ 3 per Pico	£		2340	00
		By ditto for 10 Suffolk Violets made 373 Picos at £ 4	£		1492	00
			£		4212	00
		Bayes		Cr.		
		By 20 ps of Bockin and 80 ps of Manchester sold at £ 30	£		3000	00
		By 20 ps Coxhall at £ 60 per piece	£		1200	00
					4200	00
		Searges		Cr.		
		By Cash received for 100 ps q ^t 2934 Picos at £ 1¼ per Pico	£		3667	40
		Perpetuano's		Cr.		
		By Cash received for 60 ps sold at £ 15 per ps	£		900	00
		Kerfies		Cr.		
		By Cash received for 20 Sorting Hampshires at £ 35 each	£		700	00
		By the said for 200 narrow Yorkshire Whites at £ 12	£		2400	00
		By the said for 100 Newberry Whites at £ 13	£		1300	00
					4400	00
		Galls		Cr.		
R		By Account Currant for the first Costs	£		637	40
		Chamlets		Cr.		
R		By Account currant for the first Costs	£		7629	48
		Chamlets		Cr.		
R		By Account Currant for the first Costs born thither	£		2227	54

Leidger of the Levant Partable Question.

Mohair Yarn		Dr.	\$	
To Cash paid for 14 Bales pack'd in Felts w ^t 50 Quintars at \$60 per Quintar		\$	3000	00
To ditto for 10 Fangots without Felts w ^t 21 Quintars at \$61 per Quintar		\$	1281	00
To Custom and Port Charges, &c.		\$	172	00
To Provisions at \$2 per centum		\$	89	05
			4542	05
The Account Currant of the Adventurers		Dr.		
To Galls for the first Cost of 60 Bags		\$	637	40
To Cotton Wools for the first costs of 1600 Bags		\$	7629	48
To Chamlets for the first costs of 160 p ^s		\$	2227	54
To Mohair Yarn for the costs of 14 Bales 10 Fangots		\$	4542	05
To Cash paid the Captain for the Comp. Primage		\$	54	06
To the said paid him the Balance due		\$	60	00
Smyrna the 20 th September, 1664.	Thomas Chillingworth.		15150	73

1664.
April.

Broad Cloaths in equal Adventure		Dr.	l.	s.	d.
To Simon Segerstone for 43 p ^s cost			700	00	00
To the said for 8 Months Interest			28	00	00
To Stock of John Collins Disbursed for Package, &c.			2	16	00
To the said for Customs, Charges, Sealing, and Ware-house-room			11	10	00
To Profit partable for a proportion of 35 ^l allowed for Accomptant-ship, &c.			3	05	02
R To the Stocks of the Adventurers for their equal Dividend			460	12	01
			1206	03	03

Stock of John Speed		Dr.		
To Cottons for his moiety of 80 p ^s and 50 Rowles	} at first costs.		213	15 00
To Fustians for his moiety of 430 p ^s			406	00 00
To Chamlets for his $\frac{1}{2}$ of 40 p ^s divided			80	00 00
To Simon Segerstone for the $\frac{1}{2}$ of his Balance to be employed in the next Adventure in Broad Cloths			167	01 08
To Balance due to compleat the Provenue of his Stock			135	03 11
			1002	00 07

1664.
Decemb.

John Hethergood Dyer		Dr.		
R To Galls for 27 Bags neat 77C sold him at 2 ^l 10 ^s			192	10 00

The Leidger of the Levant Partable Question.

		Per Contra Mohair Yarn	Cr.	£	s.
		By the Account Currant of the Adventurers for the first Costs born thither	£	4542	05
		Per Contra the Account Currant of the Adventurers	Cr.		
		By Broad Cloaths for the neat proceed of 43 p ^s	£	3967	60
		By Bayes for the neat proceed of 120 p ^s	£	2919	00
		By Searges for the proceed of 100 p ^s	£	3401	13
		By Perpetuano's for the proceed of 60 p ^s	£	823	00
		By Kerfies for the proceed of 320 p ^s	£	4040	00
				15150	73
1664 Sept.	20	Per contra Broad Cloaths Equipartable	Cr.	l.	3. d.
		By Thomas Chillingworth Factor at Smyrna for the neat proceed of 43 pieces there sold		991	18 09
		By Profit and Loss Partable for the Profit of the returns by Cloth		214	04 06
				1206	03 03
1664 April		Stock of John Speed			
		By Bayes for 120 p ^s in a partable Adventure for Smyrna cost		582	00 00
		By Stock of John Collins for Money paid him towards Customs		180	00 00
		By Broad Cloths for his $\frac{1}{4}$ of the stock thereby		153	10 08
		By Profit partable for his Prop ^{rt} of the Gains		248	09 11
				1002	00 07
1664 April		John Hethergood Dyer	Cr.		
		By Bayes in Voyage to Smyrna for Dying 120 p ^s		90	00 00
		By Kerfies in Ditto Voyage for Dying 320 p ^s		96	00 00
1664 Januar.		By Balance owing		6	10 00
				192	10 00

The Leidger of the Levant Partable Question.

			Dr.	l.	s.	d.
1664.		Stock of <i>Henry Marvail</i>	Dr.			
Decemb.	I	To Mohair Yarn for the first Costs of the whole Parcel		1135	10	04
	—	To profit Partable for the 12 per centum gains		136	04	07
	10	To <i>Simon Segerstone</i> for $\frac{1}{2}$ of his Balance to be adventured in Broad-cloths		167	01	08
	11	To Galls for the Moiety of 30 Bags to be adventured to <i>Dantzick</i>		117	00	00
	16	To Chamlets for the $\frac{1}{2}$ of the value of 40 p ^s divided		80	00	00
				1635	16	17
<hr/>						
1664.		Stock of <i>John Collins</i>	Dr.			
April		To Stock of <i>John Speed</i> for Cash received towards payment of Customs		18	00	00
		<i>John Collins</i>				
Decemb.	10	To <i>Simon Segerstone</i> for the $\frac{1}{2}$ of his Balance to be laid out in Broad-Cloaths for the next adventure		167	01	08
	11	To Galls for his Moiety of 33 Bags bought of the company to Ship off for <i>Dantzick</i>		117	00	00
	12	To <i>Abraham Bennet</i> for Cash received in part of Cotton Wool		291	14	00
	16	To <i>Philip Clarke</i> for Cash received in part of Chamlets		400	00	00
	—	To Chamlets for $\frac{1}{2}$ of the value of 40 p ^s divided		80	00	00
Januar.	20	To <i>Abraham Bennet</i> received upon Composition for his Debt		250	00	00
	25	To Cottons for the Moiety of the first Costs of 80 p ^s and 50 rowles to Ship for <i>Spain</i>		213	15	00
	—	To Fustians for the Moiety of the Costs of 430 pieces		406	00	00
	R	To Balance due to himself upon this Account		553	12	05
				2497	03	01
<hr/>						
1664.		<i>Simon Segerstone</i> Clothier	Dr.			
Decemb.	10	To Cotton Wools for 600 Bags netto 409C—3q ^{rs} at 3 ¹ per Cent.		1229	05	00
<hr/>						
1664.		Bayes Partable in Voyage to <i>Smyrna</i>	Dr.			
April	—	To stock of <i>John Speed</i> for 120 p ^s Cost with Charges		582	00	00
		To <i>John Hethergood</i> Dyer for Dying the same		90	00	00
		To Stock of <i>John Collins</i> disbursed for Customs outwards		13	00	00
		To Profit Partable for the neat gains		44	15	00
				729	15	00

The Ledger of the Levant Partable Question.

1664.		Stock of <i>Henry Marvail</i>		Cr.	l.	s.	d.
April.		By Searges for 100 p ^s Colchester in a partable Adventure to <i>Smirna</i> —			561	10	00
		By perpetuanos in <i>Ditto</i> Voyage for 60 p ^s cost —			178	10	00
		By Broad Cloaths for $\frac{1}{2}$ of their neat gains —			153	10	8 $\frac{1}{2}$
		By profit partable for his Proportion thereof —			306	09	6 $\frac{1}{2}$
		By Balance owing by <i>Henry Marvail</i> —			435	16	04
					1635	16	07
<hr/>							
1664.		Stock of <i>John Collins</i>		Cr.			
April.		By Kersies for 320 p ^s in a partable Adventure to <i>Smirna</i> the first costs with Package, are as per particulars —			934	00	00
		By the said for Customs outward —			18	03	04
		By Bayes in <i>ditto</i> Voyage for Customs of 120 p ^s —			13	00	00
		By Searges partable for Customs of 100 p ^s —			4	01	03
		By Perpetuanos partable for Customs of 60 p ^s —			2	04	00
		By Broad Cloaths for Package of 3 Bales —			2	16	00
		By the said for Charges, Customs, Sealing and Warehouse —			11	10	00
		By Loss partable disbursed for a Feast at the Ships setting out —			05	00	00
		<i>John Collins</i>		Cr.			
Decemb.	2	By Galls for Customs inwards disbursed —			15	08	06
		By the said for Freight —			32	00	00
		By Cotton Wool for the Customs —			125	00	00
		By the said for Freight —			600	00	00
		By <i>ditto</i> for other Charges —			9	12	00
		By Turkey Chamlets for the Customs —			128	00	00
		By Loss partable allowed for disbursing the Customs —			20	00	00
		By the said allowed for Stating the Account —			20	00	00
		By Broad Gloaths for $\frac{1}{2}$ of the gains thereby —			153	10	8 $\frac{1}{2}$
		By Profit partable for his Proportion of that Dividend —			402	17	3 $\frac{1}{2}$
					2497	03	01
<hr/>							
1664.		<i>Simon Segerstone</i>		Cr.			
April		By Broad Cloaths for 43 p ^s sold the Company as per particulars —			700	00	00
Decemb.	10	By the said for 8 Months Interest thereof —			28	00	00
Januar.	25	By Balance carried to the Stocks of the Adventurers each $\frac{1}{2}$ to be made Good in Cloath for another Adventure —			501	05	00
					1229	05	00
<hr/>							
1664.		Bayes		Cr.			
Sept.	20	By <i>Thomas Chillingworth</i> Factor at <i>Smirna</i> for their neat proceed as per Account —			729	15	00
					2919-00		

The Leidger of the Levant Partable Question.

1664.		Serges Tripartite in Voyage to Smyrna		Dr.				
April.	—	To Stock of <i>Henry Marvail</i> for 100 p ^s of <i>Colchesters</i> cost			561	10	00	
	—	To Stock of <i>John Collins</i> disbursed for Customs outwards			4	01	03	
	R	To Profit Partable for the neat gains			284	14	06	
					850	05	09	
1664.		Perpetuanos Partable in ditto Voyage		Dr.				
April.	—	To Stock of <i>Henry Marvail</i> for the Costs of 60 pieces			178	10	00	
	—	To Stock of <i>John Collins</i> disbursed for Customs outwards			2	04	00	
		To Profit Partable for the neat gains			25	01	00	
					205	15	00	
1664.		Kerfies Partable in Voyage to Smyrna		Dr.				
April.	—	To Stock of <i>John Collins</i> for 320 p ^s cost with Package			934	00	00	
	—	To <i>John Hethergood</i> for Dying			96	00	00	
	R	To Stock of <i>John Collins</i> disbursed for Customs outwards			18	03	04	
					1048	03	04	
1664.		Thomas Chillingworth Factor at Smyrna		Dr.				
Sept.	20	To Broad Cloaths	43 Cloaths	£	3967	60		
	—	To Bayes	120 p ^s	£	2919	00		
	—	To Searges	100 p ^s	£	3401	13		
	—	To Perpetuanos	60 p ^s	£	823	00		
	—	To Kerfies	320 p ^s	£	4040	00		
		for the neat proceed of			15150	73		
					3787	14	06	
1664.		Galls Partable		Dr.				
Sept.	20	To <i>Thomas Chillingworth</i> for the first Costs of 60 Bags at Smyrna			159	07	06	
Decemb.	2	To <i>John Collins</i> disbursed for Customs			15	08	06	
	—	To the said disbursed for Freight and Charges			32	00	00	
	R	To Profit Partable for the neat gains			219	14	00	
					426	10	00	
1664.		Cotton Wool 1600 Bags Partable		Dr.				
Sept.	20	To <i>Thomas Chillingworth</i> for the first Costs at Smyrna			1907	08	00	
Decemb.	2	To <i>John Collins</i> for the Customs by him disbursed			125	00	00	
	—	To the said for Freight and other Charges			609	12	00	
Januar.	20	To <i>Abraham Bennet</i> for the Moiety of his debt lost by Composition			250	00	00	
	R	To Profit Partable for the neat gains			358	19	00	
					3250	19	00	
1664		Chamlets 160 Pieces Partable		Dr.				
Sept.	20	To <i>Thomas Chillingworth</i> for the first Costs as per Account			556	18	04	
Decemb.	2	To <i>John Collins</i> for the Customs and Charges disbursed			128	00	00	
	—	To the Farmers of the Customs for the Additional Impost due			64	00	00	
	R	To Profit Partable for the neat gains			211	01	08	
					960	00	00	

The Ledger of the Levant Partable Question.

1664. Sept.	20	Searges By <i>Thomas Chillingworth</i> for the neat proceed of 100 ps			Cr.	l.	s.	d.
						850	05	09
<hr/>								
1664. Sept.		Perpetuano's By <i>Thomas Chillingworth</i> for the neat proceed of 60 ps			Cr.			
						205	15	00
<hr/>								
1664. Sept. Januar.	20 R	Kerfies partable By <i>Thomas Chillingworth</i> for the neat proceed of 320 ps By Loss partable for the Balance lost on this Commodity			Cr.			
						1010	00	00
						38	03	04
						1048	03	04
<hr/>								
1664. Sept.	20	<i>Thomas Chillingworth</i> By Galls } 60 Bags By Cotton Wool } for the first 1600 Bags By Mohair Yarn } Costs of 24 Bales 10 Fangots By Chamlets } 160 pieces By Loss partable for the Ships Comp. Primage and Averidge By <i>Ditto</i> for the Balance paid the Capt and by the Adventurers given him			Cr.	£	a.	
						637	40	159 07 06
						7629	48	1907 08 00
						4542	05	1135 10 04
						2227	54	556 18 04
						54	06	13 10 04
						60	00	15 00 00
						15150	73	3787 14 06
<hr/>								
1664. Decemb.	11	Galls By <i>John Hethergood</i> Dyer for 27 Bags netto 77C sold him at 2 ^l 10 ^s By <i>John Collins</i> for his Moiety of 33 Baggs Shipt in Partnership for Dantzick as per Wast-book By Stock of <i>John Speed</i> for his Moiety thereof			Cr.			
						192	10	00
						117	00	00
						117	00	00
						426	10	00
<hr/>								
1664. Decemb.	10	Cotton Wool By <i>Simon Segerstone</i> Clothier for 400 Bags netto 409C 39 ^{rs} sold him at 3 ^l per Centum By <i>Abraham Bennet</i> for 400 Bags netto 273C sold him at 2 ^l 18 ^s per cent. By <i>John Saunders</i> for 600 Bags sold him netto 410C at 3 ^l in barter			Cr.			
						1229	05	00
						791	14	00
						1230	00	00
						3250	19	00
<hr/>								
1664. Decemb.	16	Chamlets By <i>Philip Clarke</i> Mercer for 4 Bales q ^r 120 Pieces by measure 2400 Yards Sold him at 6 ^s per Yard By the Stocks of the three Adventurers for 40 pieces equally Shared by measure, and value at			Cr.			
						720	00	00
						240	00	00
						960	00	00

The Leidger of the Levant Partable Question.

		Mohair Yarn		Dr.			
		Fourteen Bales in Felts.					
		Ten Fangots without Felts.					
1664.							
Sept.	20	To Thomas Chillingworth for the first Costs			1135	10	04
	R	To Profit partable for the neat gains			136	04	07
					1271	14	11
1664.		Farmers of the Customs		Dr.			
Januar.	25	To Balance standing out due to them			64	00	00
1664.		Abraham Bennett		Dr.			
Decemb	12	To Cotton Wool for 400 Bags netto 273C sold him at 2 ^l 18 ^s per Cent.			791	14	00
1664.		John Saunders Clothier		Dr.			
Decemb	14	To Cotton Wool for 600 Baggs netto 410C sold him in Barter at 3 ^l per cent.			1230	00	00
	R	To Balance due to him			09	10	00
					1239	10	00
1663.		Cottons		Dr.			
Decemb	16	To John Saunders for 80 ps of Northern or Kendal Cottons for Wrappers					
		at 20 Yards each at 6 ^d per Yard			40	00	00
		To the said for 50 Manchester Rowles q ^t 40 Yards each is 2000					
		Yards at 3 ^s 6 ^d			350	00	00
		To the said for Dressing and Dying at 15 ^s 2 ^d p ^s in Colours			37	10	00
					427	10	00
1664.		Fustians		Dr.			
Decemb	16	To John Saunders for 300 ps of Manchesters containing 38 Yards each at			540	00	00
		36 ^s per peece			260	00	00
		To the said for 130 peecees of Lancashire Millains at 2 ^l			12	00	00
		To the said for 12 Drumfats for Package			812	00	00

The Ledger of the Levant Partable Question.

			l.	s.	d.
1664.		Mohair Yarn			
Decem.	1	By Stock of Henry Marvail for his Contract for them	1135	10	04
	—	By the said for the 12 per Centum Profit agreed	136	04	07
			1271	14	11
1664.		Farmers of the Customs			
Decem.	2	By Chamlets for the Additional Impost of 160 pieces neat 640 ^l at 2 ^l per pound value at 1 ^s per pound	64	00	00
1664.		Abraham Bennet			
Decem.	12	By John Collins for Cash paid in part	291	14	00
January	20	By the said for the Moiety of the Debt upon Composition	250	00	00
	—	By Cotton Wool for the other Moiety lost	250	00	00
			791	14	00
1664.		John Saunders			
Decem.	16	By Cottons received in Barter as in ditto Account	427	10	00
	—	By Fustians so received	812	00	00
			1239	10	00
1664.		Cottons			
January	25	By John Collins for the Moiety of their costs per Contra, being by him intended for Spain in another Partnership	213	15	00
	—	By Stock of John Speed for the other Moiety	213	15	00
			427	10	00
1664.		Fustians			
January	25	By John Collins for one Moiety for his Adventure to Spain	406	00	00
	—	By Stock of John Speed for the other Moiety	406	00	00
			812	00	00

Leidger of the Levant Partable Question.

			l.	s.	d.
1664.		<i>Philip Clark Mercer</i>			
Decemb.	16	To Chamalets for 120 p. in 4 Bales of 2400 Yards sold him at 6s per Yard	Dr.	720	00 00
<hr/>					
1664.		<i>Losses Partable outwards</i>	Dr.		
April.		To Stock of <i>John Collins</i> disbursed at a Feast		5	00 00
Sept.	20	To Kersies for the Balance lost by that Commodity		38	03 04
		To the Proportional part of 20 ^l for Accomptantship and of 15 ^l gratuity given the Captain to be placed here		18	09 11
<hr/>					
		<i>Losses homewards</i>	Dr.		
		To the remainder of the said 35 ^l placed here		16	10 01
		To <i>Thomas Chillingworth</i> for the Primage, &c. of Goods homeward paid to the Ships Comp.		13	10 04
Januar.	25	To <i>John Collins</i> for Disbursing the Customs, &c.		20	00 00
		To Broad Cloaths for its Proportion of the Profits of the returns		214	04 06
R		To Balance being the Proportional Dividend		957	16 09
				1283	14 11
<hr/>					
		<i>Profit Partable</i>	Dr.		
		To Stock of <i>John Speed</i> for its Proportion		248	09 11
		To Stock of <i>Henry Marvail</i> for its Proportion		306	09 6 1/2
		To <i>John Collins</i> for his Proportion		402	17 3 1/2
				957	16 09
<hr/>					
		<i>Balance of the former Account</i>	Dr.		
Januar.	25	To <i>John Hethergood Dyer</i> owing by him		6	10 00
		To <i>Philip Clerke Mercer</i> , owing by him		320	00 00
		To Stock of <i>Henry Marvail</i> , owing by him		435	16 04
				762	06 04

The Leidger of the Levant Partable Question.

			l.	s.	d.
1664.		<i>Philip Clark Mercer</i>			
Decem.	16	By <i>John Collins</i> for Cash paid him in part	400	00	00
	R.	By Account of Balance born thither	320	00	00
			720	00	00
<hr/>					
1664.		<i>Profits Partable outwards</i>			
Septem.	20	By Bayes for the neat gains	44	15	00
	—	By Searges for the gains	284	14	06
	—	By Perpetuano's for the gains	25	01	00
	—	By Broad Cloths equipartable for part of the Accomptantship, and gratuity to be charged there	3	05	02
<hr/>					
		<i>Profits Partable homewards</i>			
Januar.	—	By Galls for the neat gains	219	14	00
	—	By Cotton Wool for the gains of 1600 Bags	358	19	00
	—	By Chamlets for the gains of 160 pieces	211	01	08
	—	By Mohair Yarn for the neat gains on that Commodity	136	04	07
			1283	14	11
<hr/>					
		<i>Per Contra Account of Balance</i>			
		Shewing to whom the same is due.			
		By <i>John Saunders</i> due to him	9	10	00
		By the Farmers of the Customs due to them	64	00	00
		By Stock of <i>John Speed</i> due to it upon Balance	135	03	11
		By <i>John Collins</i> due to him upon Balance	553	12	05
			762	06	04
<hr/>					
F I N I S.					
<hr/>					
<p>THis Book is so well Corrected, that there is not found above one penny Error in the sums, and that in the Ship Question: Punctations, if wanting, the Reader may supply.</p>					

ADVERTISEMENT.

Sold by Tho. Horne, *Bills of Lading,*
in

English,
Italian,
Spanish,
Portugese,
Dutch,
French.

